



Company No: 03364718 (England and Wales)

Registered Charity Number 1112580

LEEDS RUGBY FOUNDATION

(A Charitable Company Limited by Guarantee)

Annual Report
For The Period Ended 31 October 2019



LEEDS RUGBY FOUNDATION

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LEEDS RUGBY FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P H Caplan (Chairman) C Kaiper-Holmes P G Hirst G Hetherington J D P Jones-Buchanan P N Holmes M Pexton N Clepham D Lambert N A Wilson P K Mackreth K M Leadbeater (Resigned 11 February 2020) J Pryor J A Dowson P A Hill (Appointed 3 March 2020)
Secretary	P G Hirst FCA
Chief Operating Officer	B Bowman QPM
Registered and principal office	Emerald Headingley Stadium St Michaels Lane Leeds LS6 3BR
Company registration number	03364718 (England and Wales)
Charity registration number	1112580
Auditor	MHA Moore & Smalley Richard House Winckley Square Preston PR1 3HP

LEEDS RUGBY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDING 31 OCTOBER 2019

The trustees present their report and the audited financial statements of the charity for the period ended 31 October 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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.

The current year figures represent a period of 14 months of activity following the trustees decision to align the financial year end with that of the associated company, Leeds Cricket, Football and Athletic Company Limited ("LCF&A").

Structure, governance and management

Constitution

Leeds Rugby Foundation is constituted under the Memorandum and Articles of Association dated 2 May 1997 and is a registered charity, number 1112580. The company was granted charitable status on 21 December 2005 by the Charities Commission. On 6 October 2014, the charity changed its working name to Leeds Rhinos Foundation.

The responsibility and reporting structure of the Foundation is set out by way of the organisation chart which clearly demonstrates the structure. The senior management team through their enquiries and contacts, together with the history strength and reputation of the organisation, identify opportunities for consideration. The viability of each one is closely examined together with an assessment of the risk. Those opportunities which are subsequently undertaken are continually monitored and reported to the trustees on a regular basis and any variances and threats highlighted and discussed.

The setting of pay and remuneration of key senior management personnel is considered at board level and all other staff are considered at senior management level.

Principal activity and objectives

The principal activity of Leeds Rugby Foundation during the period was that of the advancement and enhancement of the quality of life of the public generally, and in particular those living and/or working within Leeds and Yorkshire and any other fringe areas through the promotion of education, development, teaching and training in sporting and academic skills.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Our objectives: -

- To promote community participation in healthy recreation by providing facilities for the playing of rugby union, rugby league and other sports capable of improving health ("facilities" means land, buildings, equipment and organising sporting activities).
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.
- To advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity

LEEDS RUGBY FOUNDATION
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE PERIOD ENDING 31 OCTOBER 2019

Our aims: -

- To use the "Power of Sport" in the community to inspire, motivate and educate individuals within it.

Details of our significant activities are provided in the Chief Operating Officer's report.

Fundraising

Fundraising activities are governed by the standards expected from a charitable organisation as set out in the Code of Fundraising Practice.

Relative to all fundraising, we as trustees ensure that Leeds Rugby Foundation adheres to the following key principles and procedures: -

- That each fundraising activity is legal, honest, unambiguous and respectful including the use of funds, relationship with donors, reporting of fundraising methods and standards, complaint handling and that all persons involved in fund raising activities are aware of these principles.
- Policies relative to data protection, health & safety, volunteer involvement, expenses together with those of equality and inclusion are in operation on behalf of and in aid of fundraisers.
- In planning events, lotteries, public collections and raffles, and in respect of legacies and major donations, ensuring that all licencing and regulations are met.
- Admin standards and procedures relative to reporting, accounting, banking, VAT and Gift Aid are being maintained.
- The trustees ensure that by enquiry and interview staff and volunteers maintain a courteous business-like manner in their approach for donations.
- Any adverse feedback or reports relative to these principles and standards are investigated and appropriate action taken.
- Trustees also monitor the threat of money laundering activities by making enquiries and investigating any offers of funds from sources which are/could be dubious.

Related parties

In order to meet the objectives of the charity, a close working relationship has been developed with Leeds Cricket, Football and Athletic Company Limited ("LCF&A"). LCF&A provide administrative support and supply coaching and support staff. The coaching and support staff salary costs are recharged to the charity by LCF&A and therefore these costs have been shown within the staff cost note of the charity.

Trustees

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are as listed on page 1.

The trustees come from diverse backgrounds and experience which encourages debate, improves decision making and offers professional advice when necessary to both the Board and staff.

The Board can access professional advice where necessary and governance issues are reviewed and discussed. As the result of the above approach the trustees are of the opinion that they are effective as a governing body.

LEEDS RUGBY FOUNDATION
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE PERIOD ENDING 31 OCTOBER 2019

New trustees

Members of the Board of Trustees are appointed with the aim that each appointee brings individual skills and knowledge to the Foundation so that all areas of responsibility and governance are covered.

The procedure is that suitable candidates are approached with the view of appointment if their commitment to the aims of the Foundation is confirmed.

The proposal is circulated to the Board with view of confirming appointment by Ordinary Resolution to be proposed at the next Trustees' meeting.

New trustees are inducted by the provision of a copy of the Memorandum & Articles of Association, Statutory Accounts and the latest management accounts being made available. The background of the charity and its aims and objectives are explained, and any general questions addressed.

Existing trustees

At the AGM, in accordance with the Articles of Association, one third of trustees retire by rotation and vacate office at the conclusion of the AGM, unless reappointed.

An ordinary resolution is then proposed to reappoint individual trustees where applicable.

Financial review

The year end result for the group was a surplus of £35,825. The original budget had a forecast deficit of £16,556.

There were no exceptional or material items.

Risk management is undertaken, and areas of concern identified.

Factors likely to affect future financial performance and position would be:

- Income shortfall / withdrawal of funding which would threaten our ability to provide services to our beneficiaries
- Changes in the current economic climate and how it is affecting our donors and their support
- Government grant policies withdrawn or adversely amended
- Our contractual commitments and our ability to deliver our services
- Increased costs as the result of inflation and other direct expenditure
- Competition - are there opportunities for collaboration with others?

A separate section considering the impact of the Covid-19 pandemic is reported under the going concern section of this report.

LEEDS RUGBY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDING 31 OCTOBER 2019

Risk and reserves policy

Trustees and executive management recognise that sound risk management is vital to both good management and sound governance practice. Risk management should form an integral part of the decision-making process and is conducted on all new activities and projects ensuring they are in line with policy and objectives. Any material risks arising are identified, analysed and reported.

The trustees have reviewed the reserves of the charity. The group's unrestricted funds as at 31 October 2019 are £316,762 (2018: £304,091). Total reserves at 31 October 2019 are £340,794 (2018: £304,969). Of this £24,032 (2018: £878) relates to restricted income received for a specific purpose but not fully spent at the year end. In addition, £252,147 (2018: £325,290) relates to fixed assets held for the furtherance of the charity's objectives which are being depreciated over their useful economic lives and £53,333 (2018: £115,554) relates to long term liabilities which are not payable in the next 12 months. Taking account of all of this, the charity is holding free reserves of £117,948 (2018: £94,355).

In the Trustees' opinion, in order to facilitate the smooth running of the charity's operations, to maintain liquidity levels and to provide for unforeseen contingencies, an appropriate level of reserves sufficient to maintain working capital is required. This is considered to be in the region of £282,000 (2018: £275,000). The risk to reserves is that expected income falls and costs exceed budget. The charity is implementing cost saving measures and aiming to generate annual surpluses going forward in an effort to bring free reserves in line with the required level.

The monitoring of cash flow projections is continually undertaken in relation to all income and expenditure with all the Foundation activities.

The reserves are held in accordance with the investment policy of the charity and in order that the funds are readily available the liquid assets consist solely of cash and short-term debtors.

Plans for future periods

The fundamental objectives of the Foundation are set out on page 2 of the Trustees' Report.

The Foundation seeks to increase the activities generally in line with the objectives and a SWOT analysis will be periodically reviewed with achievable parameters recognised, considered and undertaken.

Decision making will lie with viability, control and risk assessment together with the effect on the Foundation's reputation within the organisation and with the public and the business community generally.

Future capital commitments

Works have been carried out on the car park with no further cost to the Foundation. There are no future planned capital commitments at this stage.

Key performance indicators

	Period ended 31 October 2019	Year ended 31 August 2018
Turnover: -		
Unrestricted	1,059,776	1,022,816
Restricted	403,984	239,481
Staff Numbers - direct	37	36
Current Ratio	1:40	1:46
Reserves: -		
Unrestricted	316,762	304,091
Restricted	24,032	878
Average number of trustees	14	13

LEEDS RUGBY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDING 31 OCTOBER 2019

Events since the period end and going concern considerations

COVID-19 Risk Assessment

The consequences of these unprecedented times, with the potential disruptive effect of the Covid-19 virus on the Foundation's activities and its financial standing, and the action being taken to identify the threats and minimise the risks together with the goals and achievements thus far are continually being considered by the Board. The Finance and Governance subcommittee meet regularly to monitor the situation and make informed decisions where possible.

The trustees conclude that at this point in time the general situation both in the UK and throughout the rest of the world is not yet under control and the outcome unknown. The key issues arising for the charity are:-

- a) The financial sustainability is under continual review:- the current projections are strong and early indication show that there will be continuing government help, but the economy is under intense pressure
- b) The continuing ability to fund raise:- there have been no material withdrawals of funding to date, but this could be a threat depending on the funders' circumstances
- c) Effect on employment of staff and volunteers and their safeguarding:- all matters have been addressed including government support, but this may be reduced or removed and employment retention threatened
- d) Effect and duration of control measures:- these are being applied generally, but co-operation is not straightforward and is under strain
- e) Effect on reserves:- the level currently held is satisfactory, but the outcome of the above potential threats may have a negative effect on the level of reserves

Conclusion

The trustees, in continuing to exercise informed governance, confirm that in their opinion the Foundations' organisational and control measures are effective and of the highest order. However, the trustees are unable to fully predict the outcome of the current crisis or the going concern position caused by COVID-19 and its duration and future threats. Notwithstanding that, a great deal of resource continues to be expended together and in line with strict government measures. The trustees, through the finance and governance subcommittee, are meeting on a regular basis to keep the situation under constant review, given the uncertainty as to the timing or outcome the pandemic and the economic consequences continue.

The Leeds Rhinos Foundation has achieved sustained growth over the years and it is the intention that it will continue to operate in the foreseeable future.

The trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. However, the uncertainty around Covid-19 constitutes a material uncertainty related to going concern.

Trustees' responsibilities

The trustees (who are also directors of Leeds Rugby Foundation 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 year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP 2015 (FRS 102);

LEEDS RUGBY FOUNDATION
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE PERIOD ENDING 31 OCTOBER 2019

Trustees' responsibilities (continued)

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to the auditor

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditor is unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In preparing this report the trustees have taken advantage of the small companies exemption provided by the Companies Act 2006.

The report was approved by the board on 22/07/2020 and signed on its behalf by:

Peter G Hirst

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P G Hirst FCA
Trustee

LEEDS RUGBY FOUNDATION

CHAIRMAN'S STATEMENT

FOR THE PERIOD ENDING 31 OCTOBER 2019

The last financial period was as challenging as any presented to the Board. The renovation of the stadium, which denied some facilities, meant even greater scrutiny of costs with the Foundation emerging in a more economically robust shape. Since then, the impact of the coronavirus pandemic has meant further re-evaluation of the organisation and its operation, which has seen the Finance and Governance sub-committee - a group of Trustees with more defined focus and specialisms in those areas - meet more regularly to further identify the threats and attempt to minimise the risks where possible.

The projected three and five year plans which were close to final, presentation and adoption, will need to be reviewed accordingly as a result. The opening of the Foundation Hub in the South Stand, which has hosted numerous meetings and match day hospitality for groups with whom we have worked, will be a major asset, in addition to a re-modelled Try Zone. The spirit of the organisation was key in coping with the transition and transformation during this period and in carrying out some of the changes, combined with the sensitivity of the senior leadership group and understanding of the staff.

Additionally, during this period we have been re-evaluating, adjusting, updating and refining the Foundation's core aims and objectives. The Board of Trustees has been at the heart of the work which now gives a platform from which to consolidate, grow and build.

We have a renewed sense of direction and purpose and there will be a greater practical focus and emphasis around fundraising and economic management, and with the presence of the chair and/or deputy at the regular senior leadership team management meetings, will in turn enable the board to have a more direct encompassing overview. That is reflected in the new 'rag ratings' for projects, which forms a key part of the board meeting agenda and allows trustees to fully appreciate and more actively support the breadth of work being undertaken.

Whilst there has been a considerable review of the rugby league development plan - and the outstanding efforts in PDRL (Physical Disability Rugby League) and LDRL (Learning Disability Rugby League) which reinforce our values of inclusivity and accessibility - the work currently being undertaken in projects with the prison service and active cancer recovery are outstanding, as was the 'Big Sleep' which exceeded all expectations.

My continued thanks go to the Board of Trustees for their governance. They in turn join me in thanking all who have contributed to the foundation's ongoing success, our sponsors and donors, supporters and volunteers, together with the management and staff for their unstinting commitment.



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P H Caplan
Chairman

22/07/2020
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LEEDS RUGBY FOUNDATION

CHIEF OPERATING OFFICER'S REPORT

FOR THE PERIOD ENDING 31 OCTOBER 2019

I am pleased and immensely proud that this financial year has been a tremendous success for all involved with the Leeds Rhinos Foundation. Once again the organisation excelled in its mission to 'Changing Lives Through Sport', utilising its highly committed staff team to deliver record numbers across its five sectors of Sport, Health, Education, Heritage and Arts. A huge amount of work was done during this year to enhance our message in order for more people to recognise the value of our work and that it is so much more than a sports charity. This resulted in our mission document being updated, salient points being;

Our Vision

Working in close partnership to make the City of Leeds and Foundation world class.

Mission Statement

Changing Lives by Engaging, Inspiring and Transforming through the Power of Sport.

Key Sectors

Sport, Health, Education, Heritage and Arts.

Our Aims

1. Enabling all to develop healthier and more meaningful lives and working collaboratively to support the creation and maintenance of thriving communities.
2. Increase skills, confidence and self-esteem of the most vulnerable to enable them to realise their potential and be the best they can be.
3. Provide more opportunities for inclusive physical activity, sport, wellbeing and play, encouraging participation and inspiring progression.
4. Delivering excellence in all our work utilising a talented, passionate workforce with highly effective leadership and governance.

Foundation Values

TRUST - we aspire to be trusted by everyone we work with to deliver excellence.

ENJOYMENT - we look to create a positive environment to inspire everyone we work with.

PROGRESSIVE - we are forward thinking and innovative.

INCLUSIVE - we treat everyone fairly, with dignity and respect and do not discriminate.

How can we evidence the above is actually having a positive impact on the communities of Leeds and beyond?

I would of course say that it is every day of the week, but during this year it has been epitomised by the use of the Leeds Rhinos Foundation Community Hub in the new, world class, South Stand of the redeveloped Emerald Headingley Stadium. This comfortable, fully accessible suite has been provided by our long-term supporters, Caddick Group, with personal involvement and drive from their Chairman, also Chairman of Leeds Rhinos, Paul Caddick. Throughout the 2019 rugby league season, the Foundation was able to welcome and entertain many vulnerable groups that would not ordinarily attend a rugby league match, may have transport issues, may not be financially viable, are isolated and have complex needs. This was taken up by the following groups:

Leeds MENCAP
Leeds Assylum Seeker Support Network.
Wetherby Young Offenders Institution.
Aspire
Terminally ill clients
Leeds Children's Hospital
Leeds looked after sector
Youth Justice Service
And many more.....



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CHIEF OPERATING OFFICER'S REPORT

FOR THE PERIOD ENDING 31 OCTOBER 2019

Notable work streams for period ending 31 October 2019

Inspiring Champions

In partnership with the IGEN Trust, this aims to raise the confidence and self esteem of year 6 primary school pupils who have been identified as giving cause for concern in readiness for their transition into high school. 450 pupils throughout the school year attend this course. All pupils are referred from schools within super output areas/areas of deprivation.

OnSide

This is our flagship 'Offender Rehabilitation' programme now operating in Yorkshire prisons and a young offenders institution. Inmates approaching release are placed on a programme, sport/rugby league influenced, aiming to increase and empower clients to approach their re-integration upon release more positively, and with more success.

OnSide - Domestic Violence

This year we have delivered a specific programme for those offenders due for release who were sentenced for offences of domestic violence whilst also supporting their victims.

Leeds Learning Alliance

We are now official founding/establishing partners of the Leeds Learning Alliance Trust. With 3 key aims, INCLUSION, COLLABORATION and AMBITION, for all pupils in Leeds.

Partner Schools / Active Schools / Ambassador Schools

We formally engage with in excess of 200 schools in Leeds who buy into permanent members of our staff who are integrated into the schools delivery model, delivering a more bespoke, broader, engaging and successful multi-sport/enhanced PE offer.



Dance

Our dedicated full time dance officer co-ordinates our highly regarded 'Rhinestones' project engaging around 300 young people a week to take part in dance.....and yes, it also includes boys.

Job Club / ESOL

In partnership with Leeds City Council, our dedicated Foundation officer offers a unique job searching, applying, assisting for interview and mentoring service on the Emerald Headingley stadium site. We work with approximately 30 clients each week, all of whom are quite recent residents to the Leeds community, are vulnerable and come from BAME backgrounds.

Children in Local Authority Care

Leeds has a disproportionately high number of children in care, approx 1,250, and we regularly engage with them via Children Services to improve outcomes for these most vulnerable young people in Leeds. We offer a range of options from game day experiences, stadium tours, group and 1:1 work. 250 of these young people have benefitted from this initiative in 2019.

In Touch

This is our specific programme tackling the huge issue of dementia. On a regular basis around 30 people attend the stadium with their carers/support workers for a very informal and fun get together where we utilise sporting memories to help ease/assist with this cruel condition. It was great to see in excess of 80 people from this sector attend a unique 'screening' of 'As Good As It Gets' recently and how it encouraged so many of them to smile, reminisce and have a great time!

LEEDS RUGBY FOUNDATION

CHIEF OPERATING OFFICER'S REPORT

FOR THE PERIOD ENDING 31 OCTOBER 2019

Active Beyond Cancer (ABC)

This was our third year delivering this programme with our partners from Yorkshire Cancer Research, one of only three professional sports clubs in England to offer this service. We are now in negotiations to securing further funding and provide a bespoke service for children recovering from cancer.



Motivate

Following the success of the 'ABC' programme we are now offering a bespoke intervention for those people suffering with rheumatoid arthritis in partnership with the Leeds Teaching Hospital Foundation.

Active Social

Supported entirely by the Foundation and the Rhinos Club this encourages people from the elderly community to leave their homes and engage with a larger number of peers having a cup of tea, a chat and taking part in some simple yet effective mild physical activity.



Try Club

Our 'Weight Management' programme for men is delivered in partnership with Leeds Public Health. The results are extraordinary with clients achieving weight loss, but more importantly modifying their dietary and exercise habits for life. We now deliver programmes regularly at Emerald Headingley stadium and have satellite provision out in the community.

Mental Health First Aid - Mantality

Potentially unique in our sport we offered a bespoke service to assist young people in the community game, scholarship and academy to deal with the disappointments that inevitably come along through their journey of aiming to be an elite super league player.



Run with the Rhinos

170 participants took part in the 2019 Jane Tomlinson Leeds 10k whereupon registering were supported through their training, preparations and additionally encouraged to attend a local Saturday park run, and crucially continue after the 10K! The vast majority of these participants were your classic 'couch potato to 10k' market!

Sky Try Primary

Aim: Increase the number of children accessing rugby league coaching in schools and then transitioning into clubs.

Objective: Create a lasting legacy within the rugby league department, ensuring community clubs have a production line of new players, sourced via direct Leeds Rhinos Foundation intervention in their local schools.

Outcome :Every community club in Leeds received at least one half-term of coaching in 6 feeder schools, meaning that they had access to 360 new players each time we worked in their area



LEEDS RUGBY FOUNDATION

CHIEF OPERATING OFFICER'S REPORT

FOR THE PERIOD ENDING 31 OCTOBER 2019

Sky Try Secondary

Aim: Increase the quality and number of players in higher education by delivering curriculum coaching and after school clubs

Objective: Increase the number of high schools accessing rugby league coaching and entering into regular competitions frameworks

Outcome: Sky Try 9's has engaged a record number of new schools since it started. The modified format makes the competition easier to access for teachers with limited rugby league background or number of players interested.

Coach Education

Aim: Improve the number of coaches in Leeds and also support the development of existing coaches

Objective: Deliver level 1 and 2 courses to enrol new coaches into the sport, primarily within community clubs. Provide a calendar of workshops and a support network to enable existing coaches to develop and have access to support where needed.

Outcome: 80 coaches have qualified through LRF coach education this year. 33 workshops have been delivered by staff from Leeds Rhinos Foundation and Leeds Rhinos to develop community and school coaches. New for 2019: We have offered a specific 'Nutrition & Wellbeing' workshop for club coaches in partnership with our colleagues at Public Health.

Girls Rugby League Development

Aim: Utilise the Leeds Rhinos women's brand to engage a new generation of players

Objective: Deliver on-the-road sessions at community clubs across the city to inspire players to become involved in the game. Support this via a network of schools delivery, aimed at introducing girls to rugby league, taking part in schools competitions and transitioning into community clubs

Rhinos Challenge

Aim: Provide a tour experience for all community clubs on an annual basis by providing a first class rugby league tournament at a residential venue

Objective: Improve the experience each year with new initiatives, increasing the range of ages the event caters for

Outcome: This event went beyond capacity in 2019 with 6,200 people attending the weekend; the tournament ranging from under 7's - 15's

Physical Disability Rugby League

We continue to be at the forefront nationally of the growth in the PDRL (Physical Disability Rugby League) game and are now looking at developing hubs around the city.



Learning Disability Rugby League

We have moved at pace with our LDRL (Learning Disability Rugby League) offer which has been assisted well with the greater games connection with the charity Community Integrated Care. Coupled with our year-round sports offer with our partners at ASPIRE we really have brought the SEN/D community into the Rhinos family.

Netball

Recognising that the largest mass participation female sport is Netball the Foundation now offers Leeds Rhinos Netball with the aim to increase the opportunities to participate for those girls in some of the most deprived Leeds communities. In 2019 we were awarded the England Netball elite pathway for under 19's to be delivered via the Foundation. There will now be a Leeds Rhinos Super League franchise for the 2021 season, providing a real pathway for girls to get right to the top!!

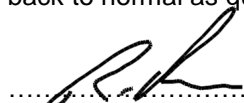
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National Citizenship Service.

We are delighted that towards the end of this financial year we were successful with our bid to the NCS Trust/EFL Trust in becoming a delivery partner for the National Citizenship Service until 2022, with the option to extend to 2024.

I am confident that the work of the Leeds Rhinos Foundation provides a high quality, cost effective and collaborative service to Leeds and beyond. We continue to grow steadily and are supported and challenged by a dedicated and enthusiastic Board of Trustees.

The Trustees report sets out the going concern relative to the current crisis as we deal with its unprecedented effects. As a senior management team we are confident we can deal with the situation and we intend to return back to normal as quickly as practicable.



.....
B Bowman QPM
Chief Operating Officer

22/07/2020
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REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS AND TRUSTEES OF

LEEDS RUGBY FOUNDATION

Opinion

We have audited the financial statements of Leeds Rugby Foundation (the 'parent charitable company') and its subsidiary (the 'group') for the period ended 31 October 2019 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Charity Balance Sheets and the Consolidated Cash Flow Statement and notes to the financial statements, 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 Financial Reporting Standard 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 group's and parent charitable company's affairs as at 31 October 2019, and of the group's 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; and
- have been prepared in accordance with the requirements of 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 group and parent charitable company 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.

Material uncertainty related to going concern

We draw attention to the going concern section of note 1 in the financial statements, which highlights that the charitable company's operations are affected by the Covid-19 pandemic. As stated in the note, the impact of Covid-19 on the charitable company indicates that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS AND TRUSTEES OF

LEEDS RUGBY FOUNDATION

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 6 - 7, 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, 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 group's and parent 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 the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under section 151 of the Charities Act 2011 and report in accordance with this Act.

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.

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS AND TRUSTEES OF

LEEDS RUGBY FOUNDATION

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

MHA Moore & Smalley

MHA Moore and Smalley (Statutory Auditor)

Richard House
9 Winckley Square
Preston
PR1 3HP

23/07/2020

.....

MHA Moore and Smalley is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

LEEDS RUGBY FOUNDATION

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE PERIOD ENDING 31 OCTOBER 2019

			<i>14 months</i>		<i>12 months</i>
		Unrestricted	Restricted	Total funds	Total funds
		funds	funds	2019	2018
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	3	238,778	82,796	321,574	266,197
Charitable activities	4	693,082	321,188	1,014,270	850,434
Other trading activities	5	127,916	-	127,916	145,666
Total income and endowments		1,059,776	403,984	1,463,760	1,262,297
Expenditure on:					
Charitable activities	6	1,030,304	381,827	1,412,131	1,219,938
Other	9	15,804	-	15,804	14,777
Total expenditure		1,046,108	381,827	1,427,935	1,234,715
Net income/(expenditure)		13,668	22,157	35,825	27,582
Transfer between funds		(997)	997	-	-
Net movement in funds		12,671	23,154	35,825	27,582
Reconciliation of funds					
Total funds brought forward		304,091	878	304,969	277,387
Total funds carried forward	20	316,762	24,032	340,794	304,969

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

LEEDS RUGBY FOUNDATION
CONSOLIDATED BALANCE SHEET
FOR THE PERIOD ENDING 31 OCTOBER 2019

	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Fixed assets					
Tangible assets	13	249,772	-	249,772	325,290
Intangible assets	14	2,375	-	2,375	-
Total fixed assets		252,147	-	252,147	325,290
Current assets					
Debtors	16	158,466	64,401	222,867	67,105
Cash at bank and in hand		221,598	53,535	275,133	233,049
Total current assets		380,064	117,936	498,000	300,154
Liabilities					
Creditors: Amounts falling due within one year	17	(262,116)	(93,904)	(356,020)	(204,921)
Net current assets		117,948	24,032	141,980	95,233
Total assets less current liabilities		370,095	24,032	394,127	420,523
Creditors: Amounts falling due after more than one year	18	(53,333)	-	(53,333)	(115,554)
Net assets		316,762	24,032	340,794	304,969
Funds					
Unrestricted general fund		316,762	-	316,762	304,091
Restricted funds		-	24,032	24,032	878
Total funds	20	316,762	24,032	340,794	304,969

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

For the period ending 31 October 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved and authorised for issue by the board of trustees on 20/07/2020 and signed on its behalf by:

Peter G Hirst

.....
P G Hirst FCA
Trustee
Company number: 03364718

The notes on pages 21 to 36 form part of these financial statements.

LEEDS RUGBY FOUNDATION

CHARITY BALANCE SHEET

FOR THE PERIOD ENDING 31 OCTOBER 2019

	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Fixed assets					
Tangible assets	13	249,772	-	249,772	325,290
Intangible assets	14	2,375		2,375	-
Investments	15	1	-	1	1
Total fixed assets		252,148	-	252,148	325,291
Current assets					
Debtors	16	147,708	64,401	212,109	68,067
Cash at bank and in hand		157,054	53,535	210,589	139,558
Total current assets		304,762	117,936	422,698	207,625
Liabilities					
Creditors: Amounts falling due within one year	17	(242,212)	(93,904)	(336,116)	(194,841)
Net current assets		62,550	24,032	86,582	12,784
Total assets less current liabilities		314,698	24,032	338,730	338,075
Creditors: Amounts falling due after more than one year	18	(53,333)	-	(53,333)	(115,554)
Net assets		261,365	24,032	285,397	222,521
Funds					
Unrestricted general fund		261,365	-	261,365	221,643
Restricted funds		-	24,032	24,032	878
Total funds	20	261,365	24,032	285,397	222,521

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

For the period ending 31 October 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved and authorised for issue by the board of trustees on 22/07/2020 and signed on its behalf by:

Peter G Hirst

.....
P G Hirst FCA

Trustee

Company number: 03364718

The notes on pages 21 to 36 form part of these financial statements.

LEEDS RUGBY FOUNDATION
CONSOLIDATED CASH FLOW STATEMENT
FOR THE PERIOD ENDING 31 OCTOBER 2019

		2019	2018
	Note	£	£
Cash inflows from operating activities:			
<i>Net cash generated from operating activities</i>	1	53,974	97,656
Cash flows from investing activities:			
Purchase of property, plant and equipment		(8,890)	(3,234)
Purchase of intangible assets		(3,000)	-
<i>Net cash used for investing activities</i>		(11,890)	(3,234)
<i>Change in cash and cash equivalents in the year</i>		42,084	94,422
Cash and cash equivalents at 1 September 2018		233,049	138,627
Cash and cash equivalents at 31 October 2019	2	275,133	233,049

1 Reconciliation of net income/(expenditure) to net cash from operating activities

	2019	2018
	£	£
<i>Net income for the reporting period</i>	35,825	27,582
Adjustments for:		
Depreciation charges	84,408	70,784
Amortisation charges	625	-
(Increase)/decrease in debtors	(155,762)	148,421
Increase/(decrease) in creditors	88,878	(149,131)
Net cash generated from operating activities	53,974	97,656

2 Analysis of cash and cash equivalents

	2019	2018
	£	£
Current account	275,133	233,049
	275,133	233,049

LEEDS RUGBY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 31 OCTOBER 2019

1 Accounting policies

General information and basis of preparation

Leeds Rugby Foundation is a private company limited by guarantee in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) including early adoption of the amendment to FRS102 published in December 2017 in respect of the recognition of the tax effect of distributions from the trading subsidiary to the parent charity paid within 9 months of the year end and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The recent escalation of measures taken by the Government to combat the spread of Covid-19 has resulted in the postponement of a number of the charitable activities of the charity. At the time of approving the accounts, the full impact of Covid-19 on the operations of the charity are unknown. Whilst the trustees believe that the charity will be able to continue to operate over the next 12 months, the impact of Covid-19 naturally brings uncertainty for the sector in which the charity operates.

Based on the above, the trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. However, the Covid-19 situation constitutes a material uncertainty that may cast significant doubt on the charity's ability to continue as a going concern and, therefore, to continue realising its assets and discharging its liabilities in the normal course of business. The financial statements do not include any adjustments that would result from the basis of preparation being inappropriate.

Reporting period

On 20 May 2019 the company's accounting period was extended from 31 August 2019 to 31 October 2019. As a result, the comparative amounts presented (including related notes) to 31 October 2019 represent the results for a period of 14 months and are therefore not entirely comparable.

Group financial statements

The statement of financial activities and the balance sheet consolidate the financials of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis. The charity has adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate Statement of Financial Activities has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 367 of the SORP. Total incoming resources for the charity alone were £1,443,966 (2018: £1,172,489) and the net increase in funds was £62,876 (2018: £22,449 decrease). The parent company's surplus for the year for Companies Act purposes was £62,876 (2018: £22,449 deficit).

LEEDS RUGBY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 31 OCTOBER 2019

1 Accounting policies (continued)

Funds

Unrestricted funds are incoming resources receivable or generated without further specified purpose. They are available for use at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Transfers are made from restricted to unrestricted funds where applicable. Transfers from unrestricted funds to restricted funds are made if a project's expenditure has exceeded income and this is not anticipated to reverse.

Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of specific projects. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Donated services and facilities

Donated services and facilities are included as income and matching expenditure in accordance with the estimated value of the service and facilities provided as advised by the donor. If the services or facilities are in relation to a project for which other funding is restricted, the donated income and expenditure is accounted for as restricted. All other donated services and facilities are accounted for within unrestricted funds.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

Expenditure is included in the Statement of Financial Activities on an accruals basis. Resources expended are allocated directly to a particular activity where costs relate directly to that activity. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. An analysis of these support costs is included in note 7.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

LEEDS RUGBY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 31 OCTOBER 2019

1 Accounting policies (continued)

Tangible and intangible fixed assets

Assets with a cost in excess of £250 intended to be of ongoing use to Leeds Rugby Foundation in carrying out its activities are capitalised as fixed assets.

Fixed assets are stated at cost or valuation less accumulated depreciation/amortisation. Depreciation and amortisation are provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	33% straight line
Plant & machinery	33% straight line
Motor Vehicles	50% straight line
Archie Gordon Pitch	10 years straight line
Website	33% straight line

Heritage assets are stated at cost, net of any provision for impairment. They are considered to have an infinite useful economic life and therefore are not depreciated.

Investments

Investments in subsidiaries are measured at cost less impairment.

Grants receivable

Grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expenses useful lives of the assets concerned. Grants are only deferred when the company must fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be used in a future period.

Financial instruments

The charity only has financial assets and financial liabilities of a kind which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

LEEDS RUGBY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 31 OCTOBER 2019

1 Accounting policies (continued)

Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Redundancy and termination payments are recognised as falling due at the termination date provided that a value can be reliably measured.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

In the trading subsidiary, the tax expense represents the sum of the tax currently payable and deferred tax.

2 Key judgements and estimation uncertainty

In preparing these financial statements, the trustees have had to make the following judgements:

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on the number of factors.

3 Income from donations

	Unrestricted funds	14 months Restricted funds	Total funds 2019	12 months Total funds 2018
	£	£	£	£
General donations	186,833	25,000	211,833	227,382
Rugby League Development	30,535	-	30,535	31,796
Community	1,775	-	1,775	1,915
Education, Health and Wellbeing	15,010	-	15,010	5,104
Heritage	4,625	57,796	62,421	-
Total for the period ended 31 October 2019	238,778	82,796	321,574	266,197
Total for the year ended 31 August 2018	266,197	-		266,197

LEEDS RUGBY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 31 OCTOBER 2019

4 Income from charitable activities

	Unrestricted funds £	14 months Restricted funds £	Total funds 2019 £	12 months Total funds 2018 £
Rugby League Development				
Grants and contracts	7,583	121,167	128,750	96,500
Camp activities	7,096	5,619	12,715	20,771
Work with educational organisations	-	-	-	1,830
Other income	11,563	-	11,563	20,287
Community				
Grants and contracts	10,168	63,617	73,785	52,676
Camp activities	40,287	-	40,287	34,507
Work with educational organisations	343,543	-	343,543	261,183
Dance activities	45,663	-	45,663	46,675
Other income	21	-	21	315
Education, Health and Wellbeing				
Grants and contracts	114,760	76,618	191,378	191,192
Netball				
Grants and contracts	13,333	-	13,333	-
Other income	4,294	-	4,294	-
Core	-	54,167	54,167	-
Fundraising activities	94,771	-	94,771	124,498
Total for the period ended 31 October 2019	693,082	321,188	1,014,270	850,434
Total for the year ended 31 August 2018	610,953	239,481		850,434

£87,103 (2018: £68,557) of government grants were received for specific projects. These have been recognised in line with the terms of the agreements in place and deferred where relating to later periods or unfulfilled performance criteria.

LEEDS RUGBY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 31 OCTOBER 2019

5 Income from other trading activities

	Unrestricted funds	14 months Restricted funds	Total funds	12 months Total funds
	£	£	2019 £	2018 £
Archie Gordon pitch	26,833	-	26,833	24,600
Charity total	26,833	-	26,833	24,600
Income from trading subsidiary	101,083	-	101,083	121,066
Total for the period ended 31 October 2019	127,916	-	127,916	145,666
Total for the year ended 31 August 2018	145,666	-		145,666

6 Expenditure on charitable activities

	Staff costs	14 months Admin costs	Total funds	12 months Total funds
	£	£	2019 £	2018 £
Unrestricted funds				
Rugby League Development	171,722	46,919	218,641	234,681
Community	481,835	48,337	530,172	517,724
Education, Health and Wellbeing	190,603	45,804	236,407	192,725
Heritage	-	4,062	4,062	-
Netball	3,184	13,330	16,514	-
Archie Gordon pitch	-	24,508	24,508	35,191
Total unrestricted expenditure	847,344	182,960	1,030,304	980,321
Restricted funds				
Rugby League Development	133,987	17,537	151,524	96,259
Community	76,294	27,297	103,591	40,887
Education, Health and Wellbeing	75,788	16,199	91,987	102,471
Heritage	-	34,725	34,725	-
	286,069	95,758	381,827	239,617
Total expenditure on charitable activities	1,133,413	278,718	1,412,131	1,219,938

LEEDS RUGBY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 31 OCTOBER 2019

7 Support costs

	14 months		12 months	
	Staff costs	Admin costs	Total funds	Total funds
	£	£	2019	2018
			£	£
Rugby League Development	81,692	36,574	118,266	81,172
Community	136,155	60,959	197,114	189,500
Education, Health and Wellbeing	54,461	24,383	78,844	91,607
Archie Gordon pitch	-	-	-	11,784
	272,308	121,916	394,224	374,063

Support costs are those associated with admin, IT and establishments that are charged centrally. These are then apportioned on a basis consistent with the use of the resource.

8 Governance costs

	14 months	12 months
	2019	2018
	£	£
Auditor's fees	6,500	6,250
Legal and professional fees	187	365
Wages and salaries	17,427	15,550
	24,114	22,165

9 Other expenditure

	14 months		12 months	
	Staff costs	Admin costs	Total funds	Total funds
	£	£	2019	2018
			£	£
Trading costs of subsidiary	-	15,804	15,804	14,777
	-	15,804	15,804	14,777

All other expenditure is from unrestricted funds in the current and preceding period.

LEEDS RUGBY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 31 OCTOBER 2019

10 Net income/(expenditure)

	14 months	12 months
	2019	2018
	£	£
These are stated after charging:		
Auditor's remuneration - charity	6,500	6,250
Auditor's remuneration - trading subsidiary	1,300	1,250
Depreciation	84,408	70,784
Amortisation	625	-
Operating lease rentals	10,932	8,976

11 Auditor's remuneration

The auditor's remuneration amounts to the charity audit fee of £6,500 (2018: £6,250) and the trading subsidiary audit fee of £1,300 (2018: £1,250).

12 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	14 months	12 months
	2019	2018
	£	£
Wages and salaries	873,002	741,636
Social security costs	68,812	62,659
Employer's contribution to defined contribution pension schemes	17,253	9,379
	959,067	813,674
Redundancy costs	3,138	-
Other staff costs	171,208	147,440
	1,133,413	961,114

Other staff costs relate to amounts recharged from related companies along with other costs of employment.

The average number of employees during the period, analysed by category was:

	2019	2018
	No.	No.
Direct charitable	37	36
	37	36

No employees earned over £60,000 in the current or previous period.

The total employee benefits of the key management personnel of the Group were £227,320 (2018: £216,963).

LEEDS RUGBY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 31 OCTOBER 2019

12 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel (continued)

The trustees received no remuneration or other benefits and no expenses were reimbursed in either the current or preceding period.

The Group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Group in an independently administered fund. Contributions are charged to the Statement of Financial Activities in the year in which they became payable.

The pension cost charge represents contributions payable by the Group to the fund and amounted to £17,253 (2018: £9,379). Contributions totalling £3,422 (2018: £2,776) were payable to the fund at the reporting date.

13 Tangible fixed assets – Group and Charity

	Archie Gordon pitch	Computer equipment	Plant & Machinery	Assets under construction	Heritage assets	Total
Cost	£	£	£	£	£	£
At 1 September 2018	690,183	17,109	10,143	8,523	6,872	732,830
Additions	-	4,677	4,213	-	-	8,890
At 31 August 2019	690,183	21,786	14,356	8,523	6,872	741,720
Depreciation						
At 1 September 2018	383,522	13,875	10,143	-	-	407,540
Charge for year	80,522	2,838	1,048	-	-	84,408
At 31 August 2019	464,044	16,713	11,191	-	-	491,948
Net Book Value						
At 31 August 2019	226,139	5,073	3,165	8,523	6,872	249,772
At 31 August 2018	306,661	3,234	-	8,523	6,872	325,290

Heritage assets

Heritage assets are all held at cost and consist of historical items relating to the rugby club and held for display to the public. The charity has not obtained a valuation of its donated heritage assets. It is impracticable because given the low value of the assets held, the cost to the charity of obtaining such a valuation would outweigh the benefits gained.

Summary analysis

	2019 £	2018 £	2017 £	2016 £	2015 £
Purchased additions					
Assets held at cost	-	-	2,000	750	4,122
Total additions	-	-	2,000	750	4,122

LEEDS RUGBY FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDING 31 OCTOBER 2019

14 Intangible Assets – Group and Charity

	Website £	Total £
Cost		
At 1 September 2018	-	-
Additions	3,000	3,000
At 31 August 2019	3,000	3,000
Depreciation		
At 1 September 2018	-	-
Charge for year	625	625
At 31 August 2019	625	625
Net Book Value		
At 31 August 2019	2,375	2,375
At 31 August 2018	-	-

15 Investments – Charity

	2019 £	2018 £
At 1 September 2018 and 31 October 2019	1	1

The investment relates to the charity's investment in Leeds Rugby Foundation Services Limited (Company number: 06091052) representing 1 Ordinary share of £1 each, which is the company's entire share capital.

The activity of Leeds Rugby Foundation Services Limited is commercial rugby activities in support of the work performed by the charity. The capital and reserves of Leeds Rugby Foundation Services Limited at 31 October 2019 were £55,397 (2018: £82,449). A summary of its results for the period ended 31 October 2019 and year ended 31 August 2018 is as follows:

	2019 £	2018 £
Turnover	101,083	121,066
Admin expenses	(46,845)	(39,777)
Profit before taxation	54,238	81,289
Taxation	-	-
Profit after taxation	54,238	81,289
Retained earnings brought forward	82,448	32,417
Distributions to parent charity under gift aid	(81,289)	(31,258)
Retained earnings carried forward	55,397	82,448

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16 Debtors

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Trade debtors	194,267	52,383	173,267	48,483
Prepayments	5,560	9,002	5,560	8,953
Accrued income	23,040	5,720	23,040	5,711
Amounts owed by group undertakings	-	-	10,242	4,920
	222,867	67,105	212,109	68,067

17 Creditors: Amounts falling due within one year

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Trade creditors	15,611	20,847	15,611	20,419
Other taxes and social security	16,679	22,962	16,679	22,962
Other creditors	-	2,571	-	2,571
Accruals	27,358	30,048	25,871	27,912
Deferred income	276,700	120,321	258,283	112,805
Loan from related company	19,672	8,172	19,672	8,172
	356,020	204,921	336,116	194,841

18 Creditors: Amounts falling due after more than one year

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Deferred income - grant receivable related to tangible fixed assets	53,333	115,554	53,333	115,554
	53,333	115,554	53,333	115,554

Deferred income includes grants received in respect of tangible fixed assets which are released to the Statement of Financial Activities over the expected useful lives of the assets concerned. These are all due to be released to the Statement of Financial Activities within 5 years.

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19 Deferred income

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
Balance at 1 September	235,875	338,379	228,359	329,663
Amount released to income	(128,605)	(169,492)	(121,089)	(160,776)
Amount deferred in the period	222,763	66,988	204,346	59,472
Balance at 31 October	330,033	235,875	311,616	228,359

Deferred income comprises the following:

- Grants received in respect of tangible fixed assets which are released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Grants are only deferred when the company must fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be used in a future period.
- Grants received which are performance related and criteria has not been met in order to recognise the income in the Statement of Financial Activities.

20 Movements in funds

	At 1 September 2018	Incoming resources	Resources expended	Transfers	At 31 October 2019
	£	£	£	£	£
Unrestricted funds					
General fund	221,643	958,693	(999,263)	80,292	261,365
Restricted funds					
Rugby League Development	241	126,786	(127,774)	747	-
Community	140	63,617	(64,007)	250	-
Education, Health and wellbeing	497	76,618	(76,154)	-	961
Heritage	-	57,796	(34,725)	-	23,071
Core	-	79,167	(79,167)	-	-
	878	403,984	(381,827)	997	24,032
Charity total funds	222,521	1,362,677	(1,381,090)	81,289	285,397
Leeds Rugby Foundation Services Limited	82,448	101,083	(46,845)	(81,289)	55,397
Group total funds	304,969	1,463,760	(1,427,935)	-	340,794

As a result of a review of general staff costs, it was highlighted that certain elements of these costs were accountable to restricted expenditure and were reallocated accordingly.

The specific purposes for which the funds are to be applied are as follows:

Rugby League Development

Focuses on our core activity of promoting the game of rugby league in all its aspects with the aim of creating more players, improving standards, increasing engagement, and celebrating its rich history.

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20 Movements in funds (continued)

Community

Our aim is to work with communities in and around Leeds and with partners identifying areas of need and development to narrow the gap. This involves work with schools, community groups, other third sector agencies and Leeds City Council.

Education, Health and wellbeing

Education

Delivering projects with and without partners, in order to help people (including those in targeted areas) to achieve their potential, learn new skills, develop and be the best they can be, raising confidence and aspiration.

Health

Delivering projects with and without partners targeting issues that prevent a person leading a more active and healthy lifestyle. Once identified, providing schemes of work that empower the individual to take responsibility for improving their health.

Heritage

Donations received from the public and various philanthropic donors for a memorial statue for the legendary player John Holmes. We are confident that that this will be completed during the financial year 2019-20.

Core

A grant received each year from Leeds Beckett University for work in the community, this also contributes towards the overall running costs of the Foundation, specifically in the areas of its leadership, management, communications & PR.

General unrestricted funds

Unrestricted income funds represent the resources which may be used towards meeting any of the charitable objects of the charity at the discretion of the trustees. Where restricted funding for individual projects has been overspent in the year, transfers are made from the general unrestricted fund to subsidise the projects.

Movements in funds (comparative)

	At 1 September 2017 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2018 £
Unrestricted funds					
General fund	244,620	901,750	(955,321)	30,594	221,643
Restricted funds					
Rugby League Development	-	96,500	(96,259)	-	241
Community	-	40,676	(40,887)	351	140
Education and wellbeing	350	102,305	(102,471)	313	497
	350	239,481	(239,617)	664	878
Charity total funds	244,970	1,141,231	(1,194,938)	31,258	222,521
Leeds Rugby Foundation Services Limited	32,417	121,066	(39,777)	(31,258)	82,448
Group total funds	277,387	1,262,297	(1,234,715)	-	304,969

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21 Analysis of net assets between funds

Fund balances at 31 October 2019 are represented by:	Unrestricted funds £	Restricted funds £	2019 Total £
Tangible fixed assets	249,772	-	249,772
Intangible fixed assets	2,375	-	2,375
Current assets	380,064	117,936	498,000
Current liabilities	(262,116)	(93,904)	(356,020)
Creditors due in more than one year	(53,333)	-	(53,333)
	316,762	24,032	340,794
Fund balances at 31 August 2018 are represented by:	Unrestricted funds £	Restricted funds £	2018 Total £
Tangible fixed assets	325,290	-	325,290
Current assets	282,609	17,545	300,154
Current liabilities	(188,254)	(16,667)	(204,921)
Creditors due in more than one year	(115,554)	-	(115,554)
	304,091	878	304,969

22 Commitments under operating leases

The charity had minimum lease payments under non-cancellable operating leases as set out below:

	Other Group		Other Charity	
	2019 £	2018 £	2019 £	2018 £
Expiring:				
Within one year	8,198	8,976	8,198	8,976
Between one and five years	20,180	1,894	20,180	1,894
	28,378	10,870	28,378	10,870

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23 Transactions with related parties

The trustees neither received nor waived any emoluments during the period and no expenses were reimbursed. Total donations received without condition from trustees amounted to £785 (2018: £nil).

During the period Leeds Rugby Foundation received donations under gift aid of £81,289 (2018: £31,258) from its subsidiary Leeds Rugby Foundation Services Limited. Other income of £31,041 (2018: £25,000) was received from Leeds Rugby Foundation Services Limited. At 31 October 2019 £10,242 (2018: £4,920) was due to the charity from Leeds Rugby Foundation Services Limited.

During the period Leeds Cricket, Football and Athletic Company Limited, a company of which trustees G Hetherington and P G Hirst are directors, recharged expenses paid on behalf of Leeds Rugby Foundation. Other income of £51,442 (2018: £54,266) was received from Leeds Cricket, Football and Athletic Company Limited. During the period Leeds Cricket, Football and Athletic Company Limited charged the Group £138,160 (2018: £160,165) for management and other charges.

At the period end the charity owed £12,172 (2018: £8,172) and the subsidiary company owed £nil (2018: £nil) to Leeds Cricket, Football and Athletic Company Limited. At the period end, Leeds Cricket, Football and Athletic Company Limited owed £nil (2018: £nil) to the charity.

During the period, Leeds Cricket, Football and Athletic Company Limited charged the subsidiary £10,632 (2018: £9,269) for management and other charges. The subsidiary received income of £nil (2018: £nil) from Leeds Cricket, Football and Athletic Company Limited.

During the period Chadwick Lawrence LLP, a partnership of which trustee N Wilson is Managing Partner, was charged £690 (2018: £948) by Leeds Rugby Foundation. At the period end, Chadwick Lawrence LLP owed the charity £nil (2018: £nil). Chadwick Lawrence LLP was charged £7,200 (2018: £4,000) by Leeds Rugby Foundation Services and the subsidiary company was owed £nil (2018: £nil) by Chadwick Lawrence LLP.

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24 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	Group		Charity	
	2019	2018	2019	2018
	£	£	£	£
<i>Financial assets</i>				
Debt instruments measured at amortised cost:				
Trade debtors (note 16)	194,267	52,383	173,267	48,483
Amounts owed by group undertakings (note 16)	-	-	10,242	4,920
Cash at bank and in hand	275,133	233,049	210,589	139,558
	469,400	285,432	394,098	192,961
Equity instruments measured at cost less impairment:				
Fixed asset unlisted investments (note 15)	-	-	1	1
	-	-	1	1
<i>Financial liabilities</i>				
Measured at amortised cost:				
Trade creditors (note 17)	(15,611)	(20,847)	(15,611)	(20,419)
Amounts owed to related companies (note 17)	(19,672)	(8,172)	(19,672)	(8,172)
Other creditors (note 17)	-	(2,571)	-	(2,571)
	(35,283)	(31,590)	(35,283)	(31,162)

25 Members

The liability of members is limited to a guarantee of £1 each if the charitable company is wound up during membership or within one year after ceasing to be a member. At 31 October 2019 there were fourteen (2018: fourteen) members.