

Charity Registration No. 01107851

Company Registration No. 05271148 (England and Wales)

NEWCASTLE RUGBY FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NEWCASTLE RUGBY FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M L Stephenson D I Ramage J W Ponton A H Ross R W Vickers M C Hogan S Mehra S P Savage C K McGuinness T E Lynch J A Ball	(Appointed 27 April 2021)
Secretary	M Magee	
Charity number	01107851	
Company number	05271148	
Registered office	Kingston Park Brunton Road Kenton Bank Foot Newcastle Upon Tyne NE13 8AF	
Independent examiner	RMT Accountants & Business Advisors Ltd Gosforth Park Avenue Newcastle upon Tyne NE12 8EG	
Bankers	Barclays Bank Plc 49 - 51 Northumberland Street Haymarket Newcastle Upon Tyne NE1 7AF	
Solicitors	Ward Hadaway Sandgate House 102 Quayside Newcastle upon Tyne NE1 3DX	

NEWCASTLE RUGBY FOUNDATION

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NEWCASTLE RUGBY FOUNDATION

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 30 JUNE 2021

Due to the continued impact of the coronavirus pandemic, the 2020/21 year presented another challenging year as we reformed, recovered and started to re-evaluate. This financial year can still be seen as predominantly a reforming and recovery period as we caught up with the delivery, we were unable to do in the previous year.

In a difficult end to the year the Foundation executive team and staff once again proved agile, resilient and able to respond to challenges that have never before been experienced. The support of our Trustees, two parent clubs (Falcons and Thunder), our many partners and the community groups we work with has never been more valuable. Due to a number of years of success and prudent financial management the Foundation is in a strong position. We are able to withstand the challenges that we have and continue to face but also to undertake more work that will benefit our communities, which included the recruitment of additional staff to undertake the work.

Whilst we still have healthy reserves, we have started to invest these reserves into appropriate staffing and projects and continue to plan to reduce these funds now that the future looks a little more stable than the previous two years.

After several years of success and prudent financial management the Foundation is in a strong position. We are able to navigate all ongoing challenges and also undertake more work that will benefit our communities. It is a positive step that we have been able to recruit additional staff to deliver more programmes.

With work on the Foundation's purpose to be completed and integrated into all aspects of what we do, 2021/22 promises to be very exciting for all on the delivery and management side (staff and trustees), as well as the various programme participants. We all wish for a more stable societal environment as we all learn to live with the effects of coronavirus.

The work the Foundation undertakes continues to inspire all of us who have an involvement with it. Inclusivity is at the heart of all that the Foundation does and the way each programme uses rugby union and rugby league, and the values they represent, makes what we do have greater impact and more relevance.

Thank you to all involved in making the Newcastle Rugby Foundation the success it is

.....
Mick Hogan

Chairman

Dated:

NEWCASTLE RUGBY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their annual report and financial statements for the year ended 30 June 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects ("the objects") are for the benefit of the public generally and, in particular, the inhabitants of the North East and Cumbria and their surrounding areas:

- to promote community participation in healthy recreation by providing facilities for the playing of rugby union and other sports ("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, ethnicity, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the objective 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.

The main objectives of the year continued to focus on the promotion of community participation in healthy recreation through the advancement of the education of children and young people. The strategies employed to assist the charity to meet these objectives included the following:

- Provide a wider range of activities in addition to rugby union
- Providing additional coaching to young people in a wider geographical area of the North East
- Increase social inclusion and educational activities
- Delivering a range of activities to the community that offer the opportunity for them to have a healthier lifestyle
- Using professional rugby players as excellent role models

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Over the reporting period, the Newcastle Rugby Foundation has focused on reformed, recovered and started to re-evaluate our programmes across the 5 pillars of activity; Health, Education, Social Inclusion, Club Development and Grassroots Sports. The Foundation has started to work with two external agencies – Cravens and Goodlabs to evaluate our purpose and impact during a post-pandemic world.

As a dual code Foundation, the work of the Charity is split into two brands;

- 1) Falcons Community Foundation
- 2) Newcastle Thunder Community Programme

The Falcons Community Foundation is a more established brand and therefore all 5 pillars are delivered, while the Newcastle Thunder Community Programme is still in its development period and as a result Grassroots Sport and Club Development remain the key focuses. The number of staff working on these programmes has increased during this period.

NEWCASTLE RUGBY FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2021

There are 5 main pillars of activity; Grassroots sport, club development, education, health and social inclusion.

FALCONS COMMUNITY FOUNDATION

GRASSROOTS SPORTS

Project Rugby / H of A

Project Rugby runs in partnership with Premiership Rugby and is designed to increase participation in the game by people from traditionally underrepresented groups:

- Black Asian & Minority Ethnic People
- People from Lower Socio-Economic backgrounds (top 30% IMD)
- Disabled People

The outcomes of the programme are not only targeted at engaging hundreds of participants each year, but also to transition participants into regular rugby participation. In addition, participants will experience improved wellbeing, self-confidence as well as a reduction in social isolation.

Match Day Festivals

Throughout the Newcastle Falcons' season, the charity runs match day festivals for local grass roots rugby clubs. These offer junior rugby players the opportunity to play on the Kingston Park Stadium main pitch during a Newcastle Falcons game. All participants receive a free ticket to the Falcons game that follows which is kindly donated by Newcastle Rugby Limited. With games suspended due to the pandemic the programme of festivals was not completed after March.

Schools Connections Programme

The Foundation runs rugby coaching programmes as part of the Physical and Social Education curriculum within schools across the north east and Cumbria. This programme encourages participation in the sport of rugby. It is paid for by the schools directly via their School Sports Premium and allows for a stream of funding and activity that is not reliant on sponsors to enable a long-term impact. This is an area of potential expansion for the Foundation across both codes.

Coaching Camps

Throughout the year the Falcons Community Foundation run a number of rugby coaching camps that aim to develop the skills of junior rugby players. Hosted throughout the region, these camps consist of generic rugby skills coaching and/or specialist coaching targeting specific playing positions or groups of participants. Again, affected by coronavirus restrictions, we were able to provide a limited programme when appropriate. Numbers were significantly lower as a result of social distancing rules and a lack of confidence in some settings around Covid.

Premier Rugby Champions

Premiership Rugby Champions is an interactive cross curriculum-based digital app supported by the CVC Foundation and BT Supporters Club. The app has been developed to inspire primary school children to get moving whilst developing important life skills. The Falcons Community team facilitate and encourage teachers and pupils to make the most out of the app.

Little Falcons

This programme focuses on introducing youngsters from 2-4 years old in developing fundamental skills. These including agility, balance, co-ordination, teamwork and of course fun. As an indoor activity the planned expansion and growth was severely hampered.

NEWCASTLE RUGBY FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2021

CLUB DEVELOPMENT

Club Connections

Seventy local rugby clubs now belong to the Falcons' Club Connections Programme. This provides them with priority access to Foundation programmes and exclusive benefits from Newcastle Falcons. This programme enables the Foundation to help develop community clubs' skills across a variety of areas both on and off the field. The belief is that the stronger we make our community clubs, the more opportunity we have to engage more people on a regular basis for the overall benefit of the sport. As Clubs started to get back up and running, a limited number of sessions were able to take place to help rebuild.

Coaches Development Programme

Throughout each season the Foundation offers a range of specialist coach development sessions for grass roots coaches across the region. An increased number of CPDs have taken place with a better link with the Newcastle Falcons Academy to enable an increased breadth and depth of focus areas. Unfortunately these sessions did not take place due to coronavirus restrictions around utilising players and coaches to run these sessions.

The Cast Volunteer Programme

The Cast Volunteer Programme now has 30 regular volunteers with over 200 on the database and aims to;

1. To recruit volunteers to support events such as first team matches and larger events such as The Big One and The European Finals 2019
2. To provide opportunities for all members of the community, but specifically those who have become isolated or excluded to gain skills and confidence working with others
3. To provide an additional work force for the community game to further strengthen the opportunities for increase participation in both rugby league and rugby union.

The Cast work on home games for both Falcons and Thunder and have had a positive impact of the match-day experience for both clubs. Unfortunately, this programme was unable to run as a result of the Covid restrictions.

EDUCATION

Tyne Metropolitan College Programme

Falcons Community partners with Tyne Metropolitan College to enable students to take part in their studies in one of Kingston Park's two classrooms. Students aged 16 and above combine a BTEC Level 3 extended diploma in rugby excellence with practical rugby sessions and fixtures against other North East Colleges. As well as rugby training, the course includes video analysis, media training, sports psychology and principles of coaching. Students also have the opportunity to achieve coaching and refereeing qualifications alongside volunteering experience within the Foundation.

HEALTH

Tackling Health with Greggs

Rugby's diversity makes it the perfect vehicle to drive a health and activity led initiative. As a sport rugby can offer playing opportunities and role models to children of all shapes and sizes.

The Tackling Health with Greggs initiative works with Key Stage 2 learners to encourage healthy eating and nutrition awareness while along with practical rugby coaching. The programme works with schools on the Greggs breakfast club programme which is focused around areas of deprivation. In addition to classroom lessons and outdoor activity informing healthier choices, activities include a tag rugby festival at Kingston Park Stadium.

NEWCASTLE RUGBY FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2021

Try Quorn

The programme provides pupils from ks2 with the opportunity to learn about healthy eating, nutrition and physical activity. The programme runs over 5 sessions linking the principles of nutrition and physical activity from the classroom to the school yard to the home environment. This method gives the children a mixture of educational and physical activity sessions highlighting the risks of eating an unhealthy diet whilst being inactive and the effect this will have on their health.

Move Like a Pro

Move Like a Pro enables males from a variety of backgrounds who are inactive to use their passion for rugby to inspire them to attend basic fitness and lifestyle sessions at Kingston Park Stadium. The results are significant physical and mental health outcomes.

SOCIAL INCLUSION

Parent's on the Ball

An innovative programme delivered in partnership with Action for Children to engage more parents and carers through the 12-week parenting skills. The scheme also develops new fitness and activity ideas for parents to engage with their children.

See, Hear, Respond

A new programme to respond to the individual needs of young people adversely affected by the pandemic via detached work. This is a way of building relationships with young people at their pace, without the use of a building and takes place where the young person 'is at' – both physically as well as emotionally. The nature of the relationship is led by the young person and the informal setting of the work facilitates choice, freedom of expression and development of self-identity for young people. The project received referrals about the public places and areas where young people spend time and congregate. Newcastle Rugby Foundation utilised the hook of rugby and the Falcons brand to engage and work with the participants to achieve a positive progression.

NEWCASTLE THUNDER COMMUNITY PROGRAMME

GRASSROOTS SPORTS

Schools Connections Programme

The Foundation runs rugby coaching programmes as part of the Physical and Social Education curriculum within schools across the North East and Cumbria, encouraging participation in the sport of rugby. This programme is paid for by the schools directly via their School Sports Premium and allows for a stream of funding and activity that is not reliant on sponsors to enable a long-term impact.

Coaching Camps

Thunder community camps plan continues to be to expand the camps in the post pandemic world.

County Durham Project

The aim of this project is to improve the physical and mental health of a variety of age groups in the target area of delivery. The activity focused around Darlington Rugby Club and works to drive a long-lasting affiliation with the rugby club to enable the activity we start during this project to be self-sustaining and last way beyond the initial period. The belief is that enabling a centre of activity for a whole family with multiple touch points is important to allow a support group for all involved.

NEWCASTLE RUGBY FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2021

CLUB DEVELOPMENT

Sky Try

Funded by Sky and the RFL, Newcastle Thunder are one of 22 clubs to deliver the Sky Try programme to local communities. Delivering sessions to both primary and secondary school students, the scheme aims to encourage more children to play rugby league. In addition to the coaching, festivals and transition events, Sky Try provides the opportunity for teachers to attend CPD sessions to actively encourage further participation in rugby league.

North of Tyne Rugby League Programme

This new project was established to develop a start-up club in the west end of Newcastle, where there is a gap in provision in one of the most disadvantaged areas of the city. The Club is now beginning to thrive and develop and is being maintained by this programme.

South of Tyne Rugby League Programme

As a result of the success of the North of Tyne Programme, the RFL agreed to fund a similar programme in the south of the region. Unfortunately, as a result of the season dates coinciding with the start of pandemic, the programme did not get started.

Newcastle Thunder Heritage Lottery Project

The Foundation this year embarked on a two-year project that will chronicle the sport at both professional and community levels all the way back to the very early 1900s.

The project will collate match information, photos, memorabilia, memories and news reports and make these available for public consumption via the establishment of an on-line museum. The Foundation will work with the North East Rugby League, Tyne & Wear Archives & Museums and clubs and societies across the region to gather contributions for the project. The programme of activity will also include the training of volunteers, an education element, work with dementia support groups and a series of exhibitions.

Heritage numbers will be allocated to every player who has played professional rugby league for a club in the region. This will include Wallsend, South Shields and St Paul's in the early twentieth century, Newcastle Rugby League in the 1930s and Gateshead/Newcastle Thunder over the past two decades.

The progress of some elements of this project has been hampered by the pandemic and an extension has been requested.

NEWCASTLE RUGBY FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2021

Financial review

In the year ended 30th June 2021, the Foundation's income was £463k (Restricted £354k and unrestricted £109k) compared to last year £422k (Restricted £281k and unrestricted £141k).

Costs were up £38k due to an increase in Staff expenditure and general admin charges. This resulted in a loss for the year of £15k compared to a profit the previous year of £104k. The Board accepts that the deficit recorded was a direct result of Coronavirus and is satisfied that the Foundation is able to continue despite the difficulties that the pandemic will undoubtedly cause. The Board are confident that going forward the Foundation will continue to be sustainable and will make the necessary adjustments to achieve this.

As a result of the ongoing situation a figure of approximately £145k will be moved to the following financial year to enable the delivery of outstanding targets as agreed with our funders. None of our supportive and committed funders request any rebate of funding, simply a delay in delivery.

The Foundation has a reserves policy of 6 months' staff salaries and on-costs. Prior to the pandemic, the Foundation's supplementary reserves had been earmarked for further expansion of staffing levels to continue to deliver the purposes of the Charity. However, as the pandemic hit, these plans were put on hold as the Board agreed that it was impossible to plan anything for the future as current staff were furloughed due to lockdown. As a result, our reserves at the end of this financial year are at £360,000, which is above our agreed upper level. We have approval from the Trustees for new staffing positions going forward to bring these reserve amounts down to the agreed level.

Structure, governance and management

The charity is a company limited by guarantee and a registered charity. The company has no share capital. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

A board of trustees administers the charity. A Community Manager is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations the Community Manager has delegated authority, within terms of delegation approved by the trustees for operational matters.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Oates (Resigned 27 April 2021)

M L Stephenson

D I Ramage

J W Ponton

A H Ross

R W Vickers

M C Hogan

S Mehra

S P Savage

C K McGuinness

H C Pratt (Resigned 27 April 2021)

T E Lynch

J A Ball (Appointed 27 April 2021)

Appointment of trustees

The number of trustees shall not be less than three and the original trustees shall retire and be reappointed on a rotation basis. The appointment of additional trustees can be made as detailed in the memorandum and articles of association.

NEWCASTLE RUGBY FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2021

Organisation Chart

Board of Trustees													
Head of Foundation													
Fundraising and Development Manager													
Thunder Community Manager			Falcons Community Manager										
Thunder CDO Tyne	Thunder CDO Wear	Thunder CDO South	Falcons CDO Cumbria 0.5	Falcons CDO	Falcons CDO	Falcons CDO	Falcons CDO Durham	Appren CDO L1	Appren CDO L2	Falcons CDO HE	Falcons CDO HE	Hltz Officer	

Statement of Trustees' responsibilities

The trustees, who are also the directors of Newcastle Rugby Foundation for the purpose 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NEWCASTLE RUGBY FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2021

Small company exemptions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.

M C Hogan

Trustee

Dated: 30 March 2022

NEWCASTLE RUGBY FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NEWCASTLE RUGBY FOUNDATION

I report to the trustees on my examination of the financial statements of Newcastle Rugby Foundation (the charity) for the year ended 30 June 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Maxine Pott (FCA)

Member of the Institute of the Chartered Accountants in England and Wales

for and on behalf of RMT Accountants & Business Advisors Ltd

Gosforth Park Avenue

Newcastle upon Tyne

NE12 8EG

Dated: 31 March 2022

NEWCASTLE RUGBY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2021

Current financial year					
		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
Income and endowments from:					
Donations and grants	3	21,700	354,215	375,915	292,682
<u>Charitable activities</u>					
Training camps	4	87,488	-	87,488	92,987
Other trading activities	5	-	-	-	35,004
Other income	6	-	-	-	1,608
Total income		109,188	354,215	463,403	422,281
Expenditure on:					
Raising funds	8	2,667	-	2,667	7,141
<u>Charitable activities</u>					
Healthy recreation and education	7	27,979	354,215	382,194	430,086
Total charitable expenditure		27,979	354,215	382,194	430,086
Total resources expended		30,646	354,215	384,861	437,227
Net income/(expenditure) for the year/ Net movement in funds		78,542	-	78,542	(14,946)
Fund balances at 1 July 2020		360,643	-	360,643	375,589
Fund balances at 30 June 2021		439,185	-	439,185	360,643

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NEWCASTLE RUGBY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
Income and endowments from:				
Donations and grants	3	12,028	280,654	292,682
<u>Charitable activities</u>				
Training camps	4	92,987	-	92,987
Other trading activities	5	35,004	-	35,004
Other income	6	1,608	-	1,608
Total income		141,627	280,654	422,281
Expenditure on:				
Raising funds	8	7,141	-	7,141
<u>Charitable activities</u>				
Healthy recreation and education	7	149,432	280,654	430,086
Total charitable expenditure		149,432	280,654	430,086
Total resources expended		156,573	280,654	437,227
Net income/(expenditure) for the year/ Net movement in funds		(14,946)	-	(14,946)
Fund balances at 1 July 2019		375,589	-	375,589
Fund balances at 30 June 2020		360,643	-	360,643

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NEWCASTLE RUGBY FOUNDATION

BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	12	148,507		365,024	
Cash at bank and in hand		327,994		162,339	
		<u>476,501</u>		<u>527,363</u>	
Creditors: amounts falling due within one year	13	(37,316)		(166,720)	
Net current assets			439,185		360,643
			<u>439,185</u>		<u>360,643</u>
Income funds	14				
Unrestricted funds			439,185		360,643
			<u>439,185</u>		<u>360,643</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The accounts were approved by the Trustees and authorised for issue on 30 March 2022

M C Hogan
Trustee

Company Registration No. 05271148

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

Charity information

Newcastle Rugby Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is Kingston Park, Brunton Road, Kenton Bank Foot, Newcastle Upon Tyne, NE13 8AF.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum of association, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. This includes taking into account the potential impact of COVID-19 to ensure that cashflow is positively managed and the impact to the charity's operations are mitigated. The Board has concluded that the going concern assumption is appropriate in preparing these financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included on an accruals basis.

Certain expenditure is directly attributable to specific activities and has been included in those expenditure categories.

Other costs, which are attributable to more than one activity, are apportioned on the basis of an estimate of the proportion of time spent by staff on those activities. Governance costs are those incurred in the Trust and primarily associated with constitutional and statutory requirements.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

3 Donations and grants Current financial year

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	21,700	-	21,700	12,028
Grants received	-	272,237	272,237	204,476
Government grants recieved	-	81,978	81,978	76,178
	<u>21,700</u>	<u>354,215</u>	<u>375,915</u>	<u>292,682</u>

Prior financial year

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and gifts	12,028	-	12,028	5,545
Grants received	-	204,476	204,476	363,634
Government grants recieved		76,178	76,178	
	<u>12,028</u>	<u>280,654</u>	<u>292,682</u>	<u>369,179</u>

Analysis of grants received

Hitz	-	24,250	24,250	17,095
PRL - Greggs	-	20,051	20,051	22,397
Project Rugby	-	17,041	17,041	87,694
Sky Try	-	71,495	71,495	17,500
MLAP	-	-	-	8,000
Academy	-	7,898	7,898	7,898
Tynemet	-	17,049	17,049	28,315
North of Tyne / RFL	-	10,000	10,000	5,000
South of Tyne / RFL	-	7,500	7,500	2,500
Heritage Lottery Fund	-	44,773	44,773	4,477
Action for Children	-	10,250	10,250	3,600
Project Rugby Champions	-	2,500	2,500	-
Quorn	-	8,000	8,000	-
Tyne Met Kit	-	2,525	2,525	-
Elm Student Group	-	18,905	18,905	-
County Durham funding	-	10,000	10,000	-
	<u>-</u>	<u>272,237</u>	<u>272,237</u>	<u>204,476</u>

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

4 Charitable activities

	2021 £	2020 £
Training camps	87,488	92,987

5 Other trading activities

	2021 £	2020 £
Fundraising events	-	26,651
Match day lottery	-	8,353
Other trading activities	-	35,004

6 Other income

	2021 £	2020 £
Other income	-	1,608

7 Charitable activities

	2021 £	2020 £
Operating costs	5,326	31,540
Publicity and promotion	5,287	25,325
	10,613	56,865
Share of support costs (see note 9)	369,781	370,821
Share of governance costs (see note 9)	1,800	2,400
	382,194	430,086
Analysis by fund		
Unrestricted funds	27,979	149,432
Restricted funds	354,215	280,654
	382,194	430,086

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

8 Raising funds

	2021 £	2020 £
<i>Fundraising and publicity</i>		
Fundraising events and lotteries	2,667	7,141

9 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Staff costs	289,048	-	289,048	305,636
General administrative expenses	33,178	-	33,178	45,056
Travel, subsistence and entertainment	9,598	-	9,598	12,549
Legal and professional	1,888	-	1,888	1,969
Marketing and sponsorships	36,069	-	36,069	5,611
Independent examiner - examination fees	-	1,800	1,800	2,400
	<u>369,781</u>	<u>1,800</u>	<u>371,581</u>	<u>373,221</u>
Analysed between				
Charitable activities	<u>369,781</u>	<u>1,800</u>	<u>371,581</u>	<u>373,221</u>

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are allocated to the charitable activity undertaken in the year.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

11 Employees

Number of employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
17	14

Employment costs

	2021 £	2020 £
Wages and salaries	268,932	288,447
Social security costs	20,116	17,189
	<u>289,048</u>	<u>305,636</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	77,339	66,309
Other debtors	35,653	297,820
Prepayments and accrued income	35,515	895
	<u>148,507</u>	<u>365,024</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	8,314	22,165
Trade creditors	3,854	2,900
Other creditors	1,365	569
Accruals and deferred income	23,783	141,086
	<u>37,316</u>	<u>166,720</u>

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

14 Funds

Current financial year

	Balance at 1 July 2020	Movement in funds		Balance at 30 June 2021
	£	Incoming resources £	Resources expended £	£
Unrestricted funds				
General	360,643	109,188	(30,646)	439,185
Restricted funds				
General	-	81,978	(81,978)	-
Hitz	-	24,250	(24,250)	-
PRL - Greggs	-	20,051	(20,051)	-
Project Rugby	-	17,041	(17,041)	-
Sky Try	-	71,495	(71,495)	-
Academy	-	7,898	(7,898)	-
Tynemet	-	17,049	(17,049)	-
Heritage Lottery Fund	-	44,773	(44,773)	-
Project Rugby Champions	-	2,500	(2,500)	-
Quorn	-	8,000	(8,000)	-
Tyne Met Kit	-	2,525	(2,525)	-
Action for Children	-	10,250	(10,250)	-
North of Tyne / RFL	-	10,000	(10,000)	-
South of Tyne / RFL	-	7,500	(7,500)	-
Elm Student Group	-	18,905	(18,905)	-
County Durham	-	10,000	(10,000)	-
	-	354,215	(354,215)	-
Total funds	360,643	463,403	(384,861)	439,185

Further details of the restricted funds can be found in the Trustees report.

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

14 Funds

(Continued)

Prior financial year

	Balance at 1 July 2019 £	Movement in funds		Balance at 30 June 2020 £
		Incoming resources £	Resources expended £	
Unrestricted funds				
General	375,589	141,627	(156,573)	360,643
Restricted funds				
General	-	76,178	(76,178)	-
Hitz	-	17,095	(17,095)	-
PRL - Greggs	-	22,397	(22,397)	-
Project Rugby	-	87,694	(87,694)	-
Sky Try	-	17,500	(17,500)	-
MLAP	-	8,000	(8,000)	-
Academy	-	7,898	(7,898)	-
Tynemet	-	28,315	(28,315)	-
Heritage Lottery Fund	-	4,477	(4,477)	-
Try to Sign	-	-	-	-
Action for Children	-	3,600	(3,600)	-
North of Tyne / RFL	-	5,000	(5,000)	-
First Class Supply School Connections	-	-	-	-
South of Tyne / RFL	-	2,500	(2,500)	-
	-	280,654	(280,654)	-
Total funds	375,589	422,281	(437,227)	360,643

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).