

Charity registration number 01107851

Company registration number 05271148 (England and Wales)

NEWCASTLE RUGBY FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

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
Secretary	M J 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 Newcastle City 9 Leicester LE87 2BB
Solicitors	Ward Hadaway Sandgate House 102 Quayside Newcastle upon Tyne NE1 3DX

NEWCASTLE RUGBY FOUNDATION

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NEWCASTLE RUGBY FOUNDATION

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

The trustees present their annual report and financial statements for the year ended 30 June 2022.

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 2019).

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.

Established in 2005, Newcastle Rugby Foundation (reg. 1107851) is the official charity of Newcastle Falcons and Newcastle Thunder professional rugby teams. The charity comprises of two sections, Falcons Community and Thunder Community.

Each year we work with 15,000+ people in the North East and Cumbria in some of the most deprived communities to activate positive change.

Our purpose

Making RUGBY+ the positive difference that changes lives for good

Our Values

Positive Energy

Let's make connections

Up for a challenge

Supportive and caring

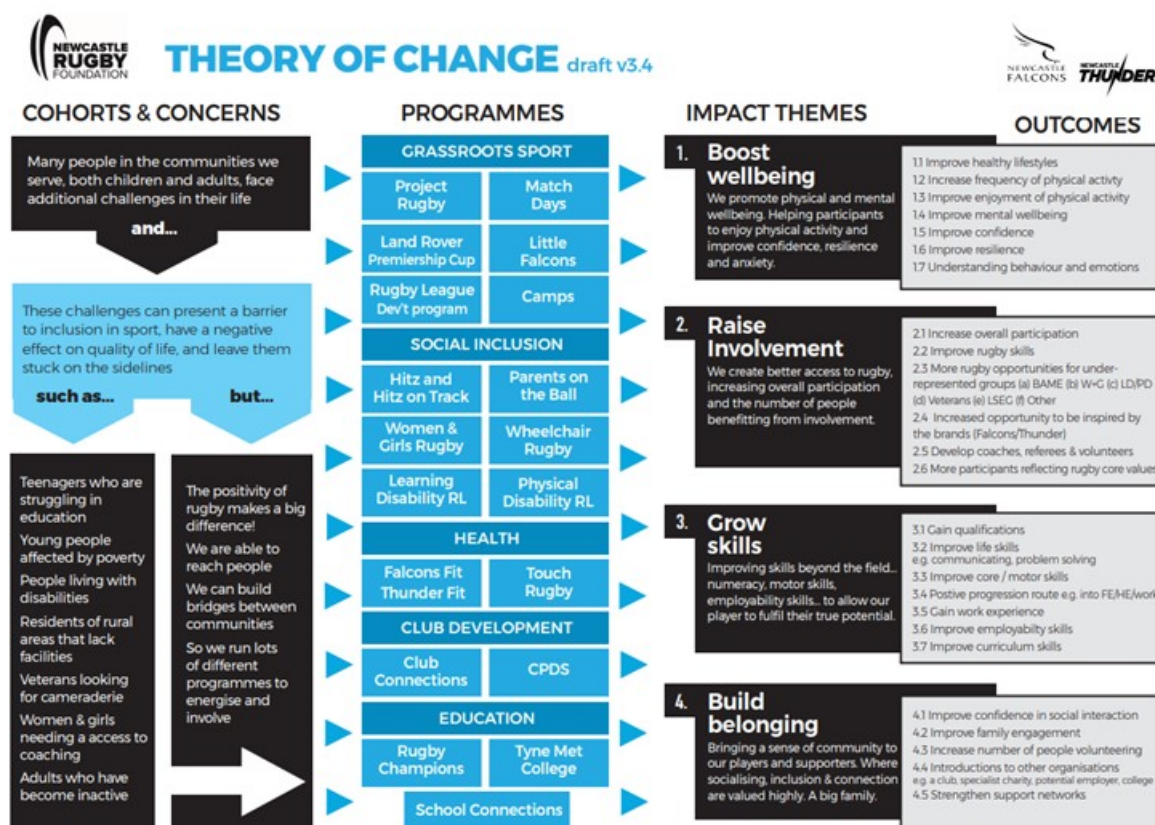
NEWCASTLE RUGBY FOUNDATION

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

Theory of Change

During the covid period, the Foundation re-evaluated its purpose and as such our theory of change that forms the basis for planning, ongoing decision-making, and evaluation.

The process of completing the theory of change has encouraged our organisation to reflect on our goals, plans and develop a refreshed strategy. This process was aided by professional help from Goodlabs to guide the process.



Achievements and performance

The year has seen a period of recovery and change for our charity and the communities we aim to support. This season we re-evaluated our purpose, values and theory of change and brand values to ensure the Foundation was still working for the communities in which we operate in an ever-changing world post-pandemic. The Foundation continued to deliver the remaining projects which had been due to take place during the previous year but had been affected by covid. The Rugby League World Cup 2021 was postponed which had an impact of the work of our rugby league arm, Thunder Community. A first full season back for our rugby union clubs meant a different approach was made to rebuild rather than grow this season.

Throughout this period, there have been many successes for the Foundation as we have continued to work with a wide variety of participants.

This season saw a bigger commitment to supporting and developing staff, many of who had been furloughed for a long period of time. This was supported by the development of committees, specifically the People Committee. Each Staff member was given a mentor and programme of additional training which will further develop next year. The Foundation were also privilege to welcome our first Ambassador in this year, Tony Underwood. As an ex-Falcons player, England international and Lions veteran as well as commercial piolet, Tony brings a wealth of experience in working in teams and is working with the Foundation staff to support our new purpose and behaviours.

During this period the Foundation has worked with 18,056 people across 25 projects

NEWCASTLE RUGBY FOUNDATION

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

Falcons Community

Due to the reduction in delivery staff from the Rugby Football Union after covid, Newcastle Rugby Foundation were able to establish a new project which was funded by Northumberland Rugby Union and enable the Foundation to pick up the gap left in support and recovery for community clubs.

Our Hitz project went onto support more young people severely affected by the effects of covid. The project aims to support young people who have experienced problems or barriers in their lives resulting in them becoming disengaged with education and services. Young people we work with need support to boost their physical and mental wellbeing and to progress to employment. Working alongside Newcastle College, we were able to increase our support to a huge 40% additional learners and improve their lives and ability to progress into further training or employment. One such learner won the community volunteer of the year award at the Premiership Rugby Parliamentary Awards presented at Westminster, while a second learner who graduated from the Hitz project was employed on an apprenticeship within the Foundation.

Our rugby development academy project based at Kingston Park Stadium grew by 54%. The programme aims to utilise enthusiasm for rugby to promote educational achievement, with the students achieving a 100% pass rate in this year.

Our participation events continued to grow back to pre-pandemic levels with coaching camps and mass participation events deserving a special mention. 5,655 young people took part across both projects.

Thunder Community

Despite the effect of the postponed Rugby League World Cup, the Thunder Community side of the Foundation still developed and delivered our core work whilst also adopting two successful new projects.

This period saw the development of our first learning disabilities rugby league team, who even managed to play on the pitch at St James' Park in front of over 35,000 fans at Magic weekend.

The North East Rugby League project also finally launched after a difficult period during the pandemic with a Hall of Fame dinner. This was the first project of its kind for the Foundation as we aimed to document the history of rugby league in the North East in a virtual museum and online archive. Past heritage players attended a dinner to formally launch the project.

We look forward to formally launching our **RUGBY+** strategy next year and progressing towards it.

Financial review

In the year ending 30 June 2022 the Newcastle Rugby Foundation (the Foundation) income has increased to £640,000 (£240,000 unrestricted and £400,000 restricted) from £463,000 in the previous financial year (£109,000 unrestricted and £354,000 restricted), this is an annual growth in income of 38%.

Support costs were up by £180,000 to £551,000 in year ending 30 June 2022 from £371,000 in the year ending 30 June 2021 due to increased staff numbers, salary increases approved by Trustees, investment of reserves in developing the purpose, impact and brand values of, marketing costs and financial support for some of the rugby league programmes. This has resulted in a deficit in the year of just under £36,000.

The Board accepts the deficit recorded is due to the investment in its staff, training and development of the purpose, impact and brand values of the Foundation and are confident that going forward the Foundation will continue to be sustainable and if necessary, will make the necessary adjustments to ensure this.

The Foundation continues to have reserves of £403,000 down from £439,000 in year ending 30 June 2021. The Board are reviewing the Reserves Policy to ensure that sufficient funds are held to meet its commitments without tying up excessive funds that limit the objectives of the Foundation along with the community benefits that investing these funds can bring forward.

NEWCASTLE RUGBY FOUNDATION

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

Structure, governance and management

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

The Board of Trustees administers the charity, a Head of Foundation is appointed by the Trustees to manage the day-to-day operations of the Charity. To facilitate effective operations the Head of Foundation has delegated authority, within terms of delegation approved by the Trustees for operational matters.

In the financial year ending 30 June 2022 the Trustees have established three sub-committees to support the work of the Trustees, Head of Foundation and deliver the objectives of the Foundation, the sub-committees are:-

People – chaired by Trustee Tracey Lynch

Governance – chaired by Trustee Jeff Ball

Marketing and Commercial – chaired by Trustee Sunil Mehra

The sub-committees all have terms of reference with all Trustees allocated to a sub-committee appointed to be members together with some additional members with specialist skills and knowledge who are not Trustees, co-opted onto the committees. These members are required to sign non-disclosure agreements.

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:

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

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 2022

Organisation Chart

NEWCASTLE RUGBY FOUNDATION								
Board of Trustees								
Head of Foundation Mel Magee								
Funding & Development Manager			Delivery & Operations Manager					Marketing, Data and Admin Officer
Social Inclusion Manger	Falcons Dev Academy Officer	Falcons Dev Academy Officer	Thunder Community Senior Dev Officer		Falcons Community Senior Dev Officer			
Social Inclusion Officer	Falcons Dev Strength & Conditioner		Thunder Community Dev Officer	Thunder Community Dev Officer	Falcons Community Dev Officer	Falcons Community Dev Officer	Falcons Community Dev Officer	Falcons Community Dev 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 2022

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.

D I Ramage

Trustee

Dated: 28 April 2023

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 2022.

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

and on behalf of RMT Accountants & Business Advisors Ltd

Gosforth Park Avenue

Newcastle upon Tyne

NE12 8EG

Dated: 28 April 2023

NEWCASTLE RUGBY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
Income and endowments from:					
Donations and grants	3	17,865	399,748	417,613	375,915
Charitable activities					
Training camps	4	216,470	-	216,470	87,488
Other income	5	6,053	-	6,053	-
Total income		<u>240,388</u>	<u>399,748</u>	<u>640,136</u>	<u>463,403</u>
Expenditure on:					
Raising funds	6	12,408	-	12,408	2,667
Charitable activities					
Healthy recreation and education	7	263,312	399,748	663,060	382,194
Total charitable expenditure		<u>263,312</u>	<u>399,748</u>	<u>663,060</u>	<u>382,194</u>
Total resources expended		<u>275,720</u>	<u>399,748</u>	<u>675,468</u>	<u>384,861</u>
Net (expenditure)/income for the year/ Net movement in funds					
		(35,332)	-	(35,332)	78,542
Fund balances at 1 July 2021		<u>439,185</u>	<u>-</u>	<u>439,185</u>	<u>360,643</u>
Fund balances at 30 June 2022		<u><u>403,853</u></u>	<u><u>-</u></u>	<u><u>403,853</u></u>	<u><u>439,185</u></u>

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 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
Income and endowments from:				
Donations and grants	3	21,700	354,215	375,915
Charitable activities				
Training camps	4	87,488	-	87,488
Total income		109,188	354,215	463,403
Expenditure on:				
Raising funds	6	2,667	-	2,667
Charitable activities				
Healthy recreation and education	7	27,979	354,215	382,194
Total charitable expenditure		27,979	354,215	382,194
Total resources expended		30,646	354,215	384,861
Net (expenditure)/income for the year/ Net movement in funds		78,542	-	78,542
Fund balances at 1 July 2020		360,643	-	360,643
Fund balances at 30 June 2021		439,185	-	439,185

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 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	12	257,132		148,507	
Cash at bank and in hand		203,871		327,994	
		<u>461,003</u>		<u>476,501</u>	
Creditors: amounts falling due within one year	13	<u>(57,150)</u>		<u>(37,316)</u>	
Net current assets			<u>403,853</u>		<u>439,185</u>
Income funds					
Unrestricted funds			<u>403,853</u>		<u>439,185</u>
			<u>403,853</u>		<u>439,185</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 2022.

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 financial statements were approved by the Trustees on 28 April 2023

D I Ramage
Trustee

Company registration number 05271148

NEWCASTLE RUGBY FOUNDATION

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

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 2019). 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.

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 Income

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.

1.5 Expenditure

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

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

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

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.

1.8 Employee benefits

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

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

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.

3 Donations and grants Current financial year

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and gifts	17,865	-	17,865	21,700
Grants received	-	399,748	399,748	272,237
Government grants recieved	-	-	-	81,978
	<u>17,865</u>	<u>399,748</u>	<u>417,613</u>	<u>375,915</u>

Prior 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>

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

3 Donations and grants (Continued)

Analysis of grants received

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Academy	-	11,905	11,905	24,939
Action for Children	-	2,000	2,000	10,250
Co Durham - grant funding	-	500	500	10,000
Rise North East	-	3,950	3,950	-
Elm Student Group	-	-	-	18,905
Heritage Lottery Fund	-	55,782	55,782	44,773
Hitz	-	53,105	53,105	24,250
North of Tyne / RFL	-	15,000	15,000	10,000
Project Rugby	-	99,066	99,066	20,051
Project Rugby Champions	-	500	500	2,500
Quorn	-	-	-	8,000
Rugby League Development Plan	-	10,000	10,000	-
Sky Trust	-	-	-	71,495
South of Tyne / RFL	-	15,000	15,000	7,500
Tees Valley Project	-	15,000	15,000	-
Thunder Community Funding	-	15,000	15,000	-
Thunder Fit Programme	-	4,940	4,940	-
Tyne Met Kit	-	-	-	2,525
Tynemet	-	98,000	98,000	17,050
	-	399,748	399,748	272,237

4 Charitable activities

	2022 £	2021 £
Training camps	216,470	87,488

5 Other income

	2022 £	2021 £
Other income	6,053	-

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

6 Raising funds

	2022 £	2021 £
<i>Fundraising and publicity</i>		
Fundraising events and lotteries	12,408	2,667

7 Charitable activities

	2022 £	2021 £
Operating costs	51,205	5,326
Coaching camp costs	27,160	-
Publicity and promotion	33,931	5,287
	112,296	10,613
Share of support costs (see note 8)	548,304	369,781
Share of governance costs (see note 8)	2,460	1,800
	663,060	382,194
Analysis by fund		
Unrestricted funds	263,312	27,979
Restricted funds	399,748	354,215
	663,060	382,194

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

8 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Staff costs	429,536	-	429,536	289,048
General administrative expenses	43,098	-	43,098	33,178
Travel, subsistence and entertainment	20,773	-	20,773	9,598
Legal and professional	26,183	-	26,183	1,888
Marketing and sponsorships	28,714	-	28,714	36,069
Independent examiner - examination fees	-	2,460	2,460	1,800
	<u>548,304</u>	<u>2,460</u>	<u>550,764</u>	<u>371,581</u>
Analysed between				
Charitable activities	<u>548,304</u>	<u>2,460</u>	<u>550,764</u>	<u>371,581</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.

9 Trustees

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

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>19</u>	<u>17</u>
Employment costs	2022 £	2021 £
Wages and salaries	401,884	268,932
Social security costs	<u>27,652</u>	<u>20,116</u>
	<u>429,536</u>	<u>289,048</u>

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	118,419	77,339
Other debtors	35,426	35,653
Prepayments and accrued income	103,287	35,515
	<u>257,132</u>	<u>148,507</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	8,843	8,314
Trade creditors	2,406	3,854
Other creditors	2,061	1,365
Accruals and deferred income	43,840	23,783
	<u>57,150</u>	<u>37,316</u>

Deferred income comprises advance camp sales related to next financial year.

	2022 £	2021 £
Balance as at 1 July 2021	21,383	109,273
Amount released to income	(21,383)	(109,273)
Amount deferred in year	44,130	21,383
	<u>44,130</u>	<u>21,383</u>

NEWCASTLE RUGBY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

14 Funds

Current financial year

	Balance at 1 July 2021	Movement in funds		Balance at 30 June 2022
	£	Incoming resources £	Resources expended £	£
Unrestricted funds				
General	439,185	240,388	(275,720)	403,853
Restricted funds				
Academy	-	11,905	(11,905)	-
County Durham	-	500	(500)	-
Cramlington Rockets	-	3,950	(3,950)	-
Hitz	-	53,105	(53,105)	-
Project Rugby	-	99,066	(99,066)	-
Project Rugby Champions	-	500	(500)	-
Rugby League Development Plan	-	10,000	(10,000)	-
Rugby League World Cup	-	15,000	(15,000)	-
Thunder Community Funding	-	15,000	(15,000)	-
Thunder Fit Programme	-	4,940	(4,940)	-
Thunder Heritage Project	-	55,782	(55,782)	-
Tynemet	-	98,000	(98,000)	-
North of Tyne / RFL	-	15,000	(15,000)	-
South of Tyne / RFL	-	15,000	(15,000)	-
Action for Children	-	2,000	(2,000)	-
	-	399,748	(399,748)	-
Total funds	439,185	640,136	(675,468)	403,853

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 2022

14 Funds

(Continued)

Prior 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)	-
Academy	-	7,898	(7,898)	-
Action for Children	-	10,250	(10,250)	-
Co Durham - grant funding	-	10,000	(10,000)	-
Elm Student Group	-	18,905	(18,905)	-
Heritage Lottery Fund	-	44,773	(44,773)	-
Hitz	-	24,250	(24,250)	-
North of Tyne / RFL	-	10,000	(10,000)	-
PRL - Main partner	-	20,051	(20,051)	-
Project Rugby	-	17,041	(17,041)	-
Project Rugby Champions	-	2,500	(2,500)	-
Quorn	-	8,000	(8,000)	-
Sky Trust	-	71,495	(71,495)	-
South of Tyne / RFL	-	7,500	(7,500)	-
Tyne Met Kit	-	2,525	(2,525)	-
Tynemet	-	17,050	(17,050)	-
	-	354,215	(354,215)	-
Total funds	360,643	463,403	(384,861)	439,185

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).