

Registered number: 05271148
Charity number: 1107851

Newcastle Rugby Foundation

(A company limited by guarantee)

Unaudited

Annual report

30 June 2025

Newcastle Rugby Foundation

(A company limited by guarantee)

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Newcastle Rugby Foundation

(A company limited by guarantee)

Reference and administrative details

Year ended 30 June 2025

Trustees

M L Stephenson
D I Ramage
J W Ponton
R W Vickers
M C Hogan
S Mehra
S P Savage
C K McGuinness (resigned 18 September 2024)
T E Lynch
J A Ball
J T D Spoor
D R T Thompson (resigned 30 August 2024)
L J Hamilton-Murray (appointed 12 August 2024)

Company registered number 05271148

Charity registered number 1107851

Registered office Kingston Park
Brunton Road
Kenton Bank Foot
Newcastle Upon Tyne
NE13 8AF

Company secretary M J Magee

Accountants UNW LLP
Chartered Accountants
Citygate
St James' Boulevard
Newcastle upon Tyne
NE1 4JE

Bankers Barclays Bank Plc
Leicester
LE87 2BB

Solicitors Ward Hadaway
102 Quayside
Newcastle upon Tyne
NE1 3DX

Newcastle Rugby Foundation

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Trustees' report Year ended 30 June 2025

The trustees present their annual report together with the financial statements of the charity for the year 1 July 2024 to 30 June 2025. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Charity overview

Established in 2005, Newcastle Rugby Foundation (NRF) (Charity No. 1107851) is the official charity of Newcastle Falcons and Newcastle Thunder. The Foundation engages over 15,000 individuals each year across the North East and Cumbria, with a particular focus on communities experiencing significant deprivation.

Objectives and activities

a. Objectives

The charity exists for the public benefit and aims to:

- Promote community participation in healthy recreation by providing facilities and opportunities to play rugby union, rugby league and other sports.
- Provide facilities for sport, recreation and leisure for people who have need by reason of youth, age, infirmity, disability, poverty or disadvantage.
- Advance the education of children and young people.

The trustees have given due regard to Charity Commission guidance on public benefit when planning and delivering activities.

b. Our purpose, mission and values

NRF's purpose is to make *RUGBY+* a positive force that improves lives.

RUGBY+ is the Foundation's strategic framework, delivering impact across four pillars:

1. Rugby Development – Raise Involvement
2. Education – Grow Skills
3. Health & Wellbeing – Boost Wellbeing
4. Disability & Inclusion – Build Belonging

These pillars are supported by organisational values of positive energy, connection, challenge, and care.

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Trustees' report (continued) Year ended 30 June 2025

Objectives and activities (continued)

c. Our Impact

NRF measures progress across four impact outcomes:

- Boost Wellbeing: Improvements in physical activity, confidence, resilience and mental wellbeing.
- Grow Skills: Development of communication, teamwork, emotional intelligence and employability skills.
- Raise Involvement: Increased participation across schools, clubs and community groups, including underrepresented groups.
- Build Belonging: Enhanced inclusion, social connection and sense of community.

Achievements and performance

a. Main achievements of the charity

During the reporting period, Newcastle Rugby Foundation delivered projects aligned to our Theory of Change, working to boost wellbeing, build belonging, raise involvement, and grow skills across the North East. We engaged 18,500 participants through sessions in schools, clubs, community venues and Kingston Park.

Highlights include introducing over 700 women and girls to rugby, supporting 6,950 individuals with disabilities or learning needs, and providing 700+ nutritious meals to children, while achieving outcomes such as 85% of HITZ participants progressing into education or employment and 500+ girls benefiting from body confidence support. This impact was made possible through partnerships with 138 schools and colleges, community clubs, local authorities, and national funders, underpinned by over 10,500 hours of delivery and a commitment to programme quality and sustainability

Rugby Development

- Rugby Union Development project: Engaging 72 community clubs, delivered coaching events and provided match-day experiences for over 13,000 young people. Partnering with Project Rugby and Northumberland RFU to strengthen school-to-club transition, delivering coaching, festivals and pathway support.
- Schools Connections: Delivering rugby union and rugby league coaching in schools half-terms, including festivals, teacher training and enrichment experiences to enable a long-term love of the sport and transition into community clubs.
- Rugby League Development: Supporting community clubs through coaching education, school festivals and youth development activity across U12–U14 age groups.
- Women & Girls Rugby: Expanding participation opportunities through Project Rugby, WRWC legacy offering schools delivery, club development, development camps and local club partnerships.
- Rugby Development Project for students aged 16–18, combining professional level rugby training with academic study (NCFE Level 3 Extended Diploma in Sport & Physical Activity). Participants benefit from high level coaching, strength & conditioning, media training, match analysis and access to full performance facilities at Kingston Park Stadium in partnership with Tynemet College.
- Holiday Rugby Camps — Delivered during school holidays (including half-terms), these camps provide children and young people with coaching, games, social interaction, and fun, promoting long-term engagement in rugby, physical activity, and community participation. We partner with organisations like Street Games to offer HAF camps free of charge to provide camps with the addition of hot meals to remove holiday hunger for those living in deprived communities.

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Trustees' report (continued) Year ended 30 June 2025

Achievements and performance (continued)

Education, Wellbeing & Personal Development

- Futures Programme: Delivering emotional intelligence, confidence-building and life-skills workshops across schools and colleges.
- Body Confidence & Wellbeing for Girls: Supporting girls aged 12–18, with the programme aiming to reach participants to reduce barriers to participation.
- Falcons Fit: A 12-week community wellbeing programme for adults combining fitness, nutrition and mental-health support.
- HITZ Employability & Enrichment: Delivered accredited and enrichment programmes supporting young people into education, training, volunteering and employment.

Disability & Inclusion

- Learning Disability Rugby: Delivered tailored tag-rugby sessions, competitive opportunities and team identity for participants with learning disabilities.
- Expanded provision to children aged 8–13 through National Lottery Community Funding.
- CAST inclusive volunteering project - a structured volunteer programme, enabling students and community members to support match-day activities, community events, holiday programmes, and delivery of NRF initiatives. CAST provides valuable work experience, skill development, and encourages civic engagement across the region.

Special Initiatives

- Community engagement for major events including pre-Women's Rugby World Cup activities.
- Financial inclusion support to remove barriers to participation (e.g., kit, fees, travel) in partnership with Rispin 2 Blues

b. Plans for 2025/2026

For the year ahead, NRF will prioritise programmes demonstrating the strongest measurable impact.

Key focuses include:

- Rugby Union Development, with continued emphasis on expanding opportunities for Women and Girls, building on momentum from Women's Rugby World Cup engagement.
- Core Education and Inclusion Programmes (HITZ and Futures): Expansion of participant numbers and geographic reach.
- Wellbeing Programmes: Strengthening Falcons Fit through recruitment of a full-time Wellbeing Officer, increasing community delivery and specialist partnerships supporting individuals with long-term health challenges.
- Income Generation: Embedding the new Income Generation Manager to strengthen partnership working and secure sustainable funding.
- Strategic Review: Initiating the Year 4 review of the Rugby+ Strategy and assessing Service Level Agreements with both professional clubs, recognising uncertainties linked to changes in club ownership.
- Rugby League Review: Assessing long-term sustainability due to declining funding and increasing delivery pressures, with the aim of identifying a viable operating model.

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Trustees' report (continued) Year ended 30 June 2025

Financial review

a. Going concern

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

b. Reserves policy

Income has increased from £625,871 to £705,894, whilst expenditure has increased from £664,431 to £782,702 compared to last year figures. The charity has made a net deficit of £76,808 compared with £38,560 the previous year.

The trustees agreed in the previous financial year to designate reserves of £175,156 for the following:

1. Strengthen and evolve our social inclusion projects to meet with increased demand specifically Hitz and futures by investing in an additional Social Inclusion Manager
2. Invest in an Income Generation Manager to grow and diversify income streams in the medium to long term
3. Invest in a temporary marketing and communications personnel to support new employees without a drop off in the quality that had been built up.
4. A designated reserves pot to reflect any impact of the Newcastle Falcons relegation and subsequent reduction in central funding from Premiership Rugby.

In this financial year £27,025 was spent supporting staff posts as set out above. The remaining fund of £100,000 was not required and has been released back into general funds at the year end.

Trustees approved a cost-of-living increase for staff in this financial year against a backdrop of a much tougher funding landscape and increases to tax contributions from April 2025, which demonstrates the importance the charity places on it's staff.

NRF has developed a Reserves Policy in line with Charity Commission guidelines to:

- Provide sufficient funds to meet the liabilities of the charity in the event of an unplanned event.
- Justify and explain why a particular level of reserves are held.
- To allow NRF to maintain the services that it provides.
- Recognises the funding risks and nature of the activities undertaken.
- Reflect the risk of a small number of funding resources drying up in the current climate.

In considering the above, the trustees agreed to review the requirement annually, with the currently requirements being two months wages, three months operating costs plus staff redundancy costs.

At the year end the Foundation had free reserves (ie unrestricted reserves not designated for specific purposes) of £205,721 with a target reserve requirement of £175,000.

Structure, governance and management

a. Constitution

Newcastle Rugby Foundation 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 £10 in the event of winding up the Foundation.

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Trustees' report (continued) Year ended 30 June 2025

Structure, governance and management (continued)

b. Methods of appointment or election of trustees

Trustees shall be appointed and removed from office by way of a resolution of the trustees. Each trustee shall be appointed for a fixed term of three years. At the expiry of that fixed term the trustee in question shall be deemed to have retired with immediate effect unless such resignation would result in the number of trustees being less than three in which case such resignation shall only take effect when his/her resignation would not result in less than three trustees remaining in office. Further details can be viewed in the Memorandum and Articles of Association of the Newcastle Rugby Foundation and are available on the Charities Commission website.

c. Organisational structure and decision-making policies

The board of trustees administers the charity, a Chief Executive Officer (Melanie Magee) is appointed by the trustees to manage the day-to-day operations of the charity supported by a senior management team and programme delivery staff, marketing and safeguarding officer. To facilitate effective operations the Chief Executive Officer has delegated authority, within terms of delegation approved by the trustees for operational matters.

The trustees have established three sub-committees to support the work of the trustees, Chief Executive Officer to deliver the objectives of the Newcastle Rugby Foundation. The sub-committees all have terms of reference with all trustees allocated to a sub-committee together with some additional members with specialist skills and knowledge who are not trustees, co-opted onto the committees. To maintain confidentiality, these sub-committee members who are not trustees are required to sign non-disclosure agreements.

People — chaired by trustee Tracey Lynch with Lisa Hamilton- Murray, James Ponton (trustees) Mary Walker, Darren Greco, Shelley Hudson and CEO Melanie Magee.

Marketing and Commercial — jointly chaired by trustees Sunil Mehra and Mick Hogan with Stephen Savage (trustee), Kate Deakin, Charlie Roberts and John Oates and CEO Melanie Magee.

Governance and Finance— chaired by trustee Jeff Ball with Iain Ramage, Jack Spoor, Mike Stephenson & Rob Vickers (trustees) and CEO Melanie Magee

d. Governance and Finance— chaired by trustee Jeff Ball

The NRF has a Risk Register that is regularly reviewed at the Governance & Finance working group meetings and is on the agenda, made available to all trustees and reviewed at all quarterly trustee meetings.

Lisa Hamilton-Murray is the designated Safeguarding trustee lead for the organisation.

NRF adopts the Newcastle Rugby Limited Sustainability Policy, Championing The Future Of Sport and The Planet: Where Passion Meets Sustainability. NRF are also committed to driving sustainability in all the programmes that the Foundation delivers.

NRF is a responsible corporate citizen and we recognise that, as a registered charity, we are deeply intertwined with environmental, social and governance (ESG) concerns. We consistently strive, in all we do, to deliver sustainable, equitable and healthy programmes within the diverse communities we serve.

The Governance and Finance Committee is also responsible for ensuring the financial records are maintained at a high standard and in line with Charities Commission and Companies House guidelines. This financial year the group has undertaken a review of the reserves policy and larger spends which are proposed by the Head of Foundation.

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Trustees' report (continued)

Year ended 30 June 2025

Statement of trustees' responsibilities

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Approved by order of the members of the board of trustees on 19 March 2026 and signed on their behalf by:

Signed by:

A5FC64B28E40435...
D I Ramage
(Chair of Trustees)



Independent examiner's report Year ended 30 June 2025

Independent examiner's report to the trustees of Newcastle Rugby Foundation ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's statement

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:

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

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

DocuSigned by:
Signed: 
59C7DD6C467F49E...
Anne Hallowell

Dated: 19 March 2026
BSc FCA DChA

UNW LLP
Chartered Accountants

Newcastle Rugby Foundation

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account) Year ended 30 June 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	6,556	533,078	539,634	515,039
Charitable activities	4	147,249	-	147,249	92,280
Other trading activities	5	17,553	-	17,553	18,320
Investments	6	1,458	-	1,458	232
Total income		172,816	533,078	705,894	625,871
Expenditure on:					
Raising funds	7	3,249	-	3,249	300
Charitable activities	8	246,375	533,078	779,453	664,131
Total expenditure		249,624	533,078	782,702	664,431
Net movement in funds		(76,808)	-	(76,808)	(38,560)
Reconciliation of funds:					
Total funds brought forward		330,661	-	330,661	369,221
Net movement in funds		(76,808)	-	(76,808)	(38,560)
Total funds carried forward		253,853	-	253,853	330,661

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

The notes on pages 12 to 25 form part of these financial statements.

Newcastle Rugby Foundation

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Balance sheet At 30 June 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	77,879	139,883
Cash at bank and in hand		278,647	263,876
		<u>356,526</u>	<u>403,759</u>
Creditors: amounts falling due within one year	11	(102,674)	(73,098)
Net current assets		253,852	330,661
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	253,852	330,661
Total funds		253,852	330,661


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

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

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

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

The financial statements were approved and authorised for issue by the trustees on 19 March 2026 and signed on their behalf by:

Signed by:

 A5FC64B28E40435...

D I Ramage
(Chair of Trustees)

The notes on pages 12 to 25 form part of these financial statements.

Newcastle Rugby Foundation

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Statement of cash flows Year ended 30 June 2025

	2025 £	As restated 2024 £
Cash flows from operating activities		
Net cash used in operating activities	13,312	5,676
Cash flows from investing activities		
Bank interest	1,458	232
Change in cash and cash equivalents in the year	14,770	5,908
Cash and cash equivalents at the beginning of the year	263,876	257,968
Cash and cash equivalents at the end of the year	278,646	263,876

The notes on pages 12 to 25 form part of these financial statements

Newcastle Rugby Foundation

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Notes to the financial statements Year ended 30 June 2025

1. General 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.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The accounts are prepared in pounds sterling and are rounded to the nearest £1.

2.2 Income

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

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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Notes to the financial statements Year ended 30 June 2025

2. Accounting policies (continued)

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Cash at bank and in hand

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

2.5 Liabilities and provisions

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

2.6 Financial instruments

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

2.7 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

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Notes to the financial statements Year ended 30 June 2025

2. Accounting policies (continued)

2.8 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	6,556	-	6,556
Grants	-	533,078	533,078
	<u>6,556</u>	<u>533,078</u>	<u>539,634</u>
	<u><u>6,556</u></u>	<u><u>533,078</u></u>	<u><u>539,634</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	5,401	-	5,401
Grants	-	509,638	509,638
	<u>5,401</u>	<u>509,638</u>	<u>515,039</u>
	<u><u>5,401</u></u>	<u><u>509,638</u></u>	<u><u>515,039</u></u>

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Notes to the financial statements Year ended 30 June 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Training camps	147,249	147,249
	<u>147,249</u>	<u>147,249</u>
	Unrestricted funds 2024 £	Total funds 2024 £
Training camps	92,280	92,280
	<u>92,280</u>	<u>92,280</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Matchday lotteries and raffles	13,451	13,451
Other fundraising events	4,102	4,102
	<u>17,553</u>	<u>17,553</u>
	Unrestricted funds 2024 £	Total funds 2024 £
Matchday lotteries and raffles	15,222	15,222
Other fundraising events	3,098	3,098
	<u>18,320</u>	<u>18,320</u>

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Notes to the financial statements Year ended 30 June 2025

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Bank interest	1,458	1,458

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	232	232

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £
Fundraising events and lotteries	3,249	3,249

	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising events and lotteries	300	300

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Notes to the financial statements Year ended 30 June 2025

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Delivery of training programmes	493,844	285,608	779,452

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Delivery of training programmes	401,198	262,934	664,132

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	421,145	302,860
Operating costs	53,652	67,559
Coaching camp costs	4,016	14,256
Publicity and promotion	15,031	16,523
	493,844	401,198

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Notes to the financial statements Year ended 30 June 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	197,717	189,817
General administration costs	30,676	20,325
Marketing and sponsorship	19,250	21,587
Legal and professional fees	12,525	9,117
Travel, subsistence and entertainment	20,940	17,588
Governance costs	4,500	4,500
	<u>285,608</u>	<u>262,934</u>

9. Staff costs

	2025 £	2024 £
Wages and salaries	558,460	443,955
Social security costs	49,959	39,622
Contribution to defined contribution pension schemes	10,443	9,101
	<u>618,862</u>	<u>492,678</u>

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Employees	<u>19</u>	<u>17</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	1

The key management personnel of the charity comprise the senior management team, being the Funding and Development Manager, the Operations Manager and the Head of Foundation, with total employee benefits (including pension costs) of £139,145 (2024: £138,227).

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Notes to the financial statements Year ended 30 June 2025

10. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	19,766	85,768
Prepayments and accrued income	58,113	54,115
	<u>77,879</u>	<u>139,883</u>

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,255	4,638
Other taxation and social security	25,191	10,592
Other creditors	11,313	5,101
Accruals and deferred income	62,915	52,767
	<u>102,674</u>	<u>73,098</u>

	2025 £	2024 £
Deferred income at 1 July 2024	19,612	4,500
Resources deferred during the year	57,034	19,612
Amounts released from previous periods	(19,612)	(4,500)
Deferred income at 30 June 2025	<u>57,034</u>	<u>19,612</u>

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Notes to the financial statements Year ended 30 June 2025

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Unrestricted funds					
Designated funds					
Grassroots programmes	100,000	-	-	(100,000)	-
Funding and data management	46,938	-	(13,525)	(33,413)	-
Social inclusion	28,218	-	(13,500)	(14,718)	-
Project staff posts	-	-	-	48,131	48,131
	<u>175,156</u>	<u>-</u>	<u>(27,025)</u>	<u>(100,000)</u>	<u>48,131</u>
General funds					
General	155,505	172,815	(222,599)	100,000	205,721
	<u>330,661</u>	<u>172,815</u>	<u>(249,624)</u>	<u>-</u>	<u>253,852</u>

Newcastle Rugby Foundation

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Notes to the financial statements Year ended 30 June 2025

12. Statement of funds (continued)

Restricted funds

Hitz	-	78,388	(78,388)	-	-
Project Rugby	-	69,580	(69,580)	-	-
Rugby League Development Plan	-	27,250	(27,250)	-	-
Rugby College Development Programme	-	121,500	(121,500)	-	-
Schools Connection Project	-	51,800	(51,800)	-	-
Walking Rugby	-	30,044	(30,044)	-	-
Holiday Activity Camps	-	17,584	(17,584)	-	-
Thunder Community Womens and Girls Project	-	5,750	(5,750)	-	-
Rugby Development Women & Girls	-	20,000	(20,000)	-	-
Womens Rugby World Cup	-	22,050	(22,050)	-	-
Other	-	89,132	(89,132)	-	-
	-	533,078	(533,078)	-	-
Total of funds	330,661	705,893	(782,702)	-	253,852

Designated funds represent amounts set aside for new staff posts and ringfenced to cover any shortfall in partnership funding, while restricted funds are raised for specific programmes and projects targeted at particular groups and activities.

Further detail on both is provided in the trustees' report.

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Notes to the financial statements Year ended 30 June 2025

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Unrestricted funds					
Designated funds					
Grassroots programmes	-	-	-	100,000	100,000
Funding and data management	-	-	-	46,938	46,938
Social inclusion	-	-	-	28,218	28,218
	<u>-</u>	<u>-</u>	<u>-</u>	<u>175,156</u>	<u>175,156</u>
General funds					
General	369,221	116,233	(154,793)	(175,156)	155,505
	<u>369,221</u>	<u>116,233</u>	<u>(154,793)</u>	<u>-</u>	<u>330,661</u>
Total Unrestricted funds	<u>369,221</u>	<u>116,233</u>	<u>(154,793)</u>	<u>-</u>	<u>330,661</u>

Newcastle Rugby Foundation

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Notes to the financial statements Year ended 30 June 2025

12. Statement of funds (continued)

Restricted funds

Hitz	-	97,410	(97,410)	-	-
Project Rugby	-	89,935	(89,935)	-	-
Project Rugby Champions	-	8,750	(8,750)	-	-
Rugby League Development Plan	-	19,875	(19,875)	-	-
Rugby College Development Programme	-	146,875	(146,875)	-	-
Schools Connection Project	-	25,500	(25,500)	-	-
Walking Rugby	-	9,999	(9,999)	-	-
Holiday Activity Camps	-	6,570	(6,570)	-	-
Thunder Community Womens and Girls Project	-	14,750	(14,750)	-	-
Learning Disability Rugby League	-	12,000	(12,000)	-	-
Other	-	77,974	(77,974)	-	-
	-	509,638	(509,638)	-	-
Total of funds	369,221	625,871	(664,431)	-	330,661

Newcastle Rugby Foundation

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Notes to the financial statements Year ended 30 June 2025

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	356,526	356,526
Creditors due within one year	(102,674)	(102,674)
Total	<u>253,852</u>	<u>253,852</u>

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

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(76,808)	(38,560)
Adjustments for:		
Bank interest	(1,458)	(232)
Decrease/(increase) in debtors	62,003	(10,034)
Increase in creditors	29,575	54,502
Net cash provided by operating activities	<u>13,312</u>	<u>5,676</u>

15. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	278,646	263,876
Total cash and cash equivalents	<u>278,646</u>	<u>263,876</u>

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Notes to the financial statements Year ended 30 June 2025

16. Analysis of changes in net debt

	At 1 July 2024	Cash flows	At 30 June 2025
	£	£	£
Cash at bank and in hand	263,876	14,770	278,646
	<u>263,876</u>	<u>14,770</u>	<u>278,646</u>
	<u><u>263,876</u></u>	<u><u>14,770</u></u>	<u><u>278,646</u></u>

17. Related party transactions

There were no related party transactions during the year (2024: £nil).