Charity registration number: 1159601

ROCHDALE HORNETS SPORTING FOUNDATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Makin Associates Limited

Rochdale Hornets Sporting Foundation
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Rochdale Hornets Sporting Foundation
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The objectives of the CIO are for public benefit:
1. to promote community participation in healthy recreation by providing facilities for the playing of rugby league within the community of Rochdale Borough and other sports capable of improving health;
2. to provide and assist in the provision of facilities for recreation and other leisure time occupation of such persons who have need for such facilities by reason of youth, age, ill health, disability, financial hardship, poverty or social and economic disadvantages or the public at large in the interest of social welfare and with the object of improving their conditions of life;
3. to help young people, especially but not exclusively through leisure time activities so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

Public Benefit

Activities undertaken for public benefit include:
The Charity emerged from the pandemic with renewed focus.

We were successful in increasing our grant based turnover with particular success around the historical links between Rochdale Hornets and Fiji.

We have also been able to diversify our delivery offer, engaging with a wider and more diverse audience.

After the pandemic we were able to successfully restart both the wheelchair and women's team, this year we have restarted our Learning disability team and we were also able to add more grassroots community based delivery to supplement this.

We also worked with veterans' groups as well as local schools and community organization's to further embedded ourselves into the wider community.

Going forward maintaining this level of grant based income, as well as increasing the amount generated away from grants will always present challenges, but we are confident we have the structures in place to maintain and progress.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Mr Mark Wynn - Chair
Ms Amber Nisa
Mr Paul Ormrod

Charity Number

1159601

Principal Address

C/O Rochdale Hornets R L Club
Sandy Lane
Rochdale
OL11 5DR

Independent Examiner

Danielle Makin
Makin Associates Limited
12 The Hedgerows
Whitworth
Rochdale
OL12 8AW

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Mark Wynn

Trustee
26/08/2026

Rochdale Hornets Sporting Foundation
Independent Examiner's Report to the Trustees of Rochdale Hornets Sporting Foundation
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Rochdale Hornets Sporting Foundation (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Danielle Makin

26/08/2026
12 The Hedgerows
Whitworth
Rochdale
OL12 8AW

Rochdale Hornets Sporting Foundation
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	50,242	-	50,242	50,243
EXPENDITURE ON:					
Raising funds	4	(37,577)	-	(37,577)	(51,510)
Charitable activities:	4				
Bank charges		(60)	-	(60)	(60)
Legal/professional fees		(4,943)	-	(4,943)	(1,109)
Printing and stationery		-	-	-	(403)
		(42,580)	-	(42,580)	(53,082)
NET INCOME/(EXPENDITURE)		7,662	-	7,662	(2,839)
NET MOVEMENT IN FUNDS		7,662	-	7,662	(2,839)
RECONCILIATION OF FUNDS:					
Total funds brought forward		21,991	5,000	26,991	29,830
TOTAL FUNDS CARRIED FORWARD	9	29,653	5,000	34,653	26,991

The notes on pages 7 to 10 form part of these financial statements.

M. W 20/8/26

Rochdale Hornets Sporting Foundation
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	29,440	20,803	50,243
EXPENDITURE ON:				
Raising funds	4	(12,876)	(38,634)	(51,510)
Charitable activities:	4			
Bank charges		(60)	-	(60)
Legal/professional fees		(1,109)	-	(1,109)
Printing and stationery		(403)	-	(403)
		(14,448)	(38,634)	(53,082)
NET EXPENDITURE		14,992	(17,831)	(2,839)
NET MOVEMENT IN FUNDS		14,992	(17,831)	(2,839)
RECONCILIATION OF FUNDS:				
Total funds brought forward		6,999	22,831	29,830
TOTAL FUNDS CARRIED FORWARD	9	21,991	5,000	26,991

The notes on pages 7 to 10 form part of these financial statements.

M.W 26/8/26

Rochdale Hornets Sporting Foundation
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
CURRENT ASSETS					
Debtors	8	21,500	-	21,500	21,500
Cash at bank and in hand		8,153	5,000	13,153	5,491
		29,653	5,000	34,653	26,991
NET CURRENT ASSETS (LIABILITIES)		29,653	5,000	34,653	26,991
TOTAL ASSETS LESS CURRENT LIABILITIES		29,653	5,000	34,653	26,991
NET ASSETS		29,653	5,000	34,653	26,991
FUNDS OF THE CHARITY					
Restricted Funds				5,000	5,000
Unrestricted Funds				29,653	21,991
TOTAL FUNDS	9			34,653	26,991

On behalf of the board

Mr Mark Wynn

Trustee
26/08/2026

The notes on pages 7 to 10 form part of these financial statements.

M.W
26/8/26

1. General Information

Rochdale Hornets Sporting Foundation is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1159601. The principal address is C/O Rochdale Hornets R L Club, Sandy Lane, Rochdale, OL11 5DR.

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

2.3. Resources Expended

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered. Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members. Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific
activities and this is reflected in the allocation of payroll costs based on the percentage of time spent. All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis. Support costs and overheads have been calculated by allocating staff time to the level of involvement in thevarious activities of the Charity.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts	50,242	-	50,242

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Donations and gifts	29,440	20,803	50,243

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4. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 5)	2025 Total
	£	£	£
Raising funds	26,918	10,659	37,577
Bank charges	-	60	60
Legal/professional fees	-	4,943	4,943
	26,918	15,662	42,580

	Activities undertaken directly	Support costs (see note 5)	2024 Total
	£	£	£
Raising funds	28,571	22,939	51,510
Bank charges	-	60	60
Legal/professional fees	-	1,109	1,109
Printing and stationery	-	403	403
	28,571	24,511	53,082

5. **Support Costs**

	Raising funds	Bank charges	Legal/professional fees	2025 Total
	£	£	£	£
Employee costs	7,788	-	-	7,788
General administration	2,871	60	4,943	7,874
	10,659	60	4,943	15,662

	Raising funds	Bank charges	Legal/professional fees	Printing and stationery	2024 Total
	£	£	£	£	£
Employee costs	17,990	-	-	-	17,990
General administration	4,949	60	1,109	403	6,521
	22,939	60	1,109	403	24,511

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6. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	7,788	17,990

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

8. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	21,500	21,500

9. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	21,991	50,242	(42,580)	29,653
Restricted funds				
Restricted	5,000	-	-	5,000
Total funds	26,991	50,242	(42,580)	34,653

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	6,999	29,440	(14,448)	21,991
Restricted funds				
Restricted	22,831	20,803	(38,634)	5,000
Total funds	29,830	50,243	(53,082)	26,991

10. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

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	2025	2024
	£	£

11. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

M.W 26/8/26

Rochdale Hornets Sporting Foundation
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	50,242	50,243
	50,242	50,243
	50,242	50,243
EXPENDITURE ON:		
Raising funds		
Other direct costs	(26,918)	(28,571)
Wages and salaries	(7,788)	(17,990)
Sundry expenses	-	1
Sundry type A	(2,871)	(4,950)
	(37,577)	(51,510)
Charitable Activities:		
Bank charges		
Bank charges	(60)	(60)
	(60)	(60)
Legal/professional fees		
Professional fees	(4,943)	(1,109)
	(4,943)	(1,109)
Printing and stationery		
Printing, postage and stationery	-	(403)
	-	(403)
	(42,580)	(53,082)
NET INCOME/(EXPENDITURE)	7,662	(2,839)

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26/8/26