

REGISTERED COMPANY NUMBER: 09299973 (England and Wales)
REGISTERED CHARITY NUMBER: 1161838

**TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2018
FOR**

**THE HARLEQUINS FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**



Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ

THE HARLEQUINS FOUNDATION
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FOR THE YEAR ENDED 30 JUNE 2018

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THE HARLEQUINS FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2018

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The exclusively charitable objects for which The Charity is established are:

1. To advance education
2. To relieve need in individuals arising from their youth, age, gender infirmity or disability, financial hardship or social circumstances
3. To develop the capacity and skills of the members of communities that are socially or socially and economically disadvantaged in such a way that they are better able to identify and help meet their needs and to participate more fully in society

Such other exclusively charitable means as the trustees may from time to time determine.

Significant activities

- Appointment of a full-time Head of Foundation in October 2017.
- Development of new fundraising products, including a mass participation cycling event 'Rival Ride'.
- Launch of small grants scheme 'Brighter Futures Grant'.
- Received funding from Berkeley Foundation for our METTLE programme.
- Foundation Manager appointed.
- Jacques Seneschall won Community Coach of the Year and Seth (Project Rugby participant) the Breakthru Achiever Awards at the Premiership Rugby Community Awards.
- Successful delivery of Premiership Rugby initiatives.
- Support of Team Richmond in the London Youth Games.
- Increased the number of schools in which METTLE is delivered as well as develop the programme content and delivery model.
- Increased the number of girls taking part in Switch and develop pathways to local clubs. Use of Switch as a focal point to help address gender parity in sport.
- Development of a mixed-ability rugby team and other playing opportunities as part of Project Rugby.
- Implementation of a fundraising CRM system.
- Significant donation from an individual to help capacity build.
- Winner of the Richmond Business Awards - Best in Corporate Social Responsibility.
- Opened the London Stock Exchange in support of the London Stock Exchange Group (LSEG) touch rugby tournament.
- Supported the rainbow laces campaign with Norton Rose Fulbright.

Public benefit

As required by the Charities Act 2011, the Trustees have referred to the Charity Commission's general guidance on public benefit when formulating the grant making policy. In particular, the Trustees consider how grants can be made to ensure maximum benefit flows through to the intended ultimate beneficiaries. The grants benefit a number of public causes, as detailed in the notes to the financial statements.

THE HARLEQUINS FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2018

STRATEGIC REPORT

Achievement and performance

The reporting period 2017-18 was once more one of continued growth and development for the Harlequins Foundation.

The number of sessions delivered as a part of the Foundation programmes increased, along with the total headcount, primarily because of an expansion of Project Rugby.

Several fundraising products were developed and either executed during this reporting period or progressed to the point of execution shortly thereafter.

The Club continue to support with £1 for every public ticket sold for Big Game 10, as well as enabling the Foundation to promote its work through its media channels, access players for public appearances, and provide 'money can't buy' experiences.

Strategy and direction

A full-time Head of Foundation was appointed in October 2017. A review of the charity was undertaken and areas for development were identified, with a focus on ensuring it continued to operate as efficiently and effectively as possible. Further development on the future direction of the Foundation has taken place, with a revised vision and mission statement created. A KPI dashboard has been created to track the performance of each programme.

Our vision

A world where the power of sport is used to drive positive change.

Our mission

To use the Harlequin network and brand to inspire, educate and equip individuals and communities at home and around the world to change their lives and fulfil their potential.

Our focus is on inspirational, sustainable and transformative solutions that tackle inequality, poor health and the challenges facing the most vulnerable in society using education, skills development and entrepreneurship.

Programmes and partnerships

1) Switch girls' rugby - a flagship programme

Switch has seen a further increase in participants (1,300+) engaging in schools' sessions and transitioning into club rugby (200+). 300 girls also participated in a rugby festival and caching clinic before the stand-alone Harlequins Ladies game against Richmond at The Stoop.

Emilie case study

"I didn't even know what rugby was until the Switch programme came to my school, but it has changed my life. It sounds dramatic, but it's true.

"At home it's just me, my mum and my brother. My brother is autistic and quite 'full on'. We have to do things differently, so he doesn't get upset.

"Rugby was the outlet that I needed. It has changed me, moulded me and made me. I'm so much more confident and can do things I wasn't able to do before.

"I play rugby with all kinds of different people from all kinds of different backgrounds. Before I couldn't even speak to people I didn't know, but now, when I go onto a pitch, I can talk to anyone.

"With the help of Harlequins Foundation, I had the confidence to apply to Reed's School and I've been awarded a 100% scholarship. I'm really excited about boarding - you get a massive room to yourself. They have walk-in wardrobes and mine will be full of kit. I have more pairs of rugby boots than I do shoes!

THE HARLEQUINS FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2018

STRATEGIC REPORT

Achievement and performance

"Rugby is for everyone - for all shapes and sizes, and people with different skills. It's as if you're small bits of a puzzle - and that's what makes the team. Someone may be great at tackling, but they may not be as fast as you.

"We always compare bruises at the end of the match. It's like a trophy - the person with the biggest bruise is told 'well done!'.

"There are a lot of girls out there who would benefit from the game, so it would be amazing if you could help more girls and more schools, as not many are given the opportunity I was given.

"I'm also joining Harlequins Ladies and I'll be playing with people I was looking up to a couple of years back. Everyone has already been so welcoming, and I instantly feel part of the team. I don't feel any different to them, I just feel included.

"Rugby has changed my life!"

2) METTLE -a flagship programme

Mettle has been very well received by schools with 18 participating in the programme throughout the year, engaging over 600 Year 6 students. A version of the programme was also delivered to St. Mary's University students. Funding was received from Berkeley Foundation to support the roll-out.

3) PRL - The Harlequins Foundation continued to successfully deliver the programmes required of all Clubs within the Premiership - these included programmes aimed at increasing participation in rugby and those that use rugby as hook or vehicle for education.

3.1) Harlequins HITZ - the HITZ programme gained momentum this year with an increase in the number of young people enrolling and completing their qualification(s). We were also able to support young people at risk of exclusion from education, on day release from their schools.

3.2) Aviva Tackling Numbers - 20 primary schools a season receiving maths lessons linked to the game of rugby. Each school receives 5 weeks of delivery. 1,200 participants.

3.3) Move Like A Pro - a programme targeting inactive 30+ year old men engaged 15 regular participants.

3.4) Project Rugby - A real success for the team, with the model the team developed to support engagement, retention and transition of young people onto and out of the programme adopted as best practice. The programme saw over 800 young people, with 40 transitioning into club rugby. A 'Project Rugby XV' was created giving participants the opportunity to play competitive games against established rugby schools. A number of festivals were delivered to support transition and raise awareness of the project.

Seth case study

Seth won the PLAY Achiever award for the enthusiasm and commitment he showed in working with the Harlequins Foundation on Project Rugby initiative.

The PLAY Achiever award recognised those who have overcome physical, cultural or social barriers to become involved in the game whilst embodying the spirit of the PLAY campaign.

Having tragically lost both his mother and his father, and now being raised by his aunt, Seth was failing at school and was increasingly in danger of becoming involved in gang behaviour, but since joining the initiative in September he managed to turn his life around.

Harlequins Foundation Coach Jacques Seneschall said, "Seth originally struggled to embrace the values of the game and would often be disruptive at sessions. After a short while, however, he realised his potential within the sport, and is now the most enthusiastic player on the pitch, regularly asking his teachers at his school to represent the Harlequins Foundation as an ambassador for the after-school club."

THE HARLEQUINS FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2018

STRATEGIC REPORT

Achievement and performance

"He now appears in positive spirits all the time and regularly offers to help around school as well as training sessions. He wants to be compared to other athletes to better himself as a player and has started to attend gym sessions on his own to better his game".

Through working with the Harlequins Foundation Seth had the opportunity to meet with a number of the 1st XV players which encouraged him to set himself the goal of obtaining coaching badges to further bolster his knowledge of the game and deepen his understanding of rugby culture. He has expressed a keen interest in joining the coaching team once he has left education so that he can give back to the sport that he now loves.

5) Additional charitable partnerships and support

- Continued sponsorship of Team Richmond as part of the London Youth Games
- Support of Seb's Fund with a game dedicated for fundraising. Seb's Fund was set up in the memory of Harlequins player Sebastian Adeniran-Olule to support those who would not normally be able to afford the academic and sporting opportunities he enjoyed. It's the Fund's mission to help youngsters realise their full potential in the same way that Seb was able to do during his all-too-short life.
- Player appearances at events throughout the year in support of local charities and organisations.
- Donation of signed items and match tickets for auctions for charities.
- Support for Future Hope curry night fundraiser.

6) Social Mobility Business Partnership (SMBP)

The Foundation supported the SMBP by hosting the London region programme. The SMBP delivers work insight and skills training and ongoing alumni support to secondary state school students who aspire to work in the legal profession.

7) Fundraising events

- Rival Ride
- End of Season Dinner
- Big Game 10 - ticket donation and auction
- LSEG touch rugby tournament
- Pub quiz
- Cabbage Patch 10

8) Partnership with Tag Rugby Trust to support the delivery of our new 'Switch into Sport' project, developing the next generation of female leaders in local schools. The project seeks to encourage social activism and promote the positive benefits of sport, culminating in an international trip to deliver the programme at one of our partner organisations.

THE HARLEQUINS FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2018

STRATEGIC REPORT

Financial review

Financial position

The Harlequins Foundation's total income for the year amounted to £608,470 compared to £552,760 in the previous period.

Total restricted income increased to £316,663 from £269,128. This was made up from Income from Premiership Rugby Ltd. to deliver programmes such as Project Rugby, HITZ, Tackling Numbers and Move Like a Pro as well as fundraising for Seb's Fund which raised £39,441.

Unrestricted income grew from £283,632 to £291,807. This is made up of increased charitable donations received. These are primarily made up of a significant contribution from an individual donor to support the development of the Foundation and money received from Harlequin FC including £1 ticket donations from Big Game 10 and the "50% Ticket Forwarding".

The total resources expended were £421,074 compared to £324,873 in the previous period, the increase due mainly to the coaching costs of delivering PRL programmes and METTLE.

As a result, the charity carried forward healthy reserves of £495,731 at the reporting date, of which £186,774 were restricted and £308,957 unrestricted.

Reserves policy

It is the policy of the charity to have sufficient funds available to meet all ongoing responsibilities (programmes and partnerships that the charity has committed to) and operating costs for six months.

Principal risks and uncertainties

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Future plans

Over the course of the next 12 months the Harlequins Foundation will:

- Develop a Sports Social Value Bank to measure impact.
- Continue to develop our fundraising 'products' and diversify our income streams.
- Identify functions that will support the Foundation's growth and employ high quality people.
- Increase the number of schools in which METTLE is delivered as well as creating a digital toolkit.
- Increase the number of girls taking part in Switch and develop pathways to local clubs. Create a female leadership programme.
- Engage strategic partners in an international rugby development programme.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust, and constitutes a company, limited by guarantee by its Memorandum and Articles of Association, as defined by the Companies Act 2006. It is registered as a charity with the Charity Commission.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09299973 (England and Wales)

Registered Charity number

1161838

Registered office

Twickenham Stoop Stadium
Langhorn Drive
Twickenham
Middlesex
TW2 7SX

THE HARLEQUINS FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

M Wall (Chairman)

D Coles

D Ellis

K Cahill - appointed 7/11/17

S J Pope - appointed 21/9/17

Harlequin Football Club Limited (Change of name on 21/9/17, formerly known as Blue Sky Leisure Limited)

Independent examiner

Michael Merritt MA FCA

ICAEW

Lewis Brownlee (Chichester) Limited

Chartered Accountants

Appledram Barns

Birdham Road

Chichester

West Sussex

PO20 7EQ

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors,
on ...29/3/2019..... and signed on the board's behalf by:



.....
M Wall - Trustee

THE HARLEQUINS FOUNDATION
TRUSTEES RESPONSIBILITY STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018

The trustees (who are also the directors of The Harlequins Foundation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HARLEQUINS FOUNDATION**

Independent examiner's report to the trustees of The Harlequins Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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 Company 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

M.W. Merritt

Michael Merritt MA FCA
ICAEW
Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ

Date: 29/3/2019

THE HARLEQUINS FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	104,506	-	104,506	196,013
Income from charitable activities	5	186,907	316,663	503,570	356,609
Other income	6	394	-	394	138
Total		291,807	316,663	608,470	552,760
EXPENDITURE ON					
Charitable activities	7				
Charitable activities		202,884	218,190	421,074	324,873
NET INCOME		88,923	98,473	187,396	227,887
Transfers between funds	15	(1,264)	1,264	-	-
Net movement in funds		87,659	99,737	187,396	227,887
RECONCILIATION OF FUNDS					
Total funds brought forward		221,298	87,037	308,335	80,448
TOTAL FUNDS CARRIED FORWARD		308,957	186,774	495,731	308,335

The notes form part of these financial statements

THE HARLEQUINS FOUNDATION (REGISTERED NUMBER: 09299973)

**BALANCE SHEET
AT 30 JUNE 2018**

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
CURRENT ASSETS					
Debtors	13	17,531	94,355	111,886	45,275
Cash at bank and in hand		335,329	142,289	477,618	321,448
		352,860	236,644	589,504	366,723
CREDITORS					
Amounts falling due within one year	14	(43,905)	(49,868)	(93,773)	(58,388)
NET CURRENT ASSETS		308,955	186,776	495,731	308,335
TOTAL ASSETS LESS CURRENT LIABILITIES		308,955	186,776	495,731	308,335
NET ASSETS		308,955	186,776	495,731	308,335
FUNDS	15				
Unrestricted funds				308,955	221,298
Restricted funds				186,776	87,037
TOTAL FUNDS				495,731	308,335


The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 29/3/2019 and were signed on its behalf by:


.....
M Wall -Trustee

The notes form part of these financial statements

THE HARLEQUINS FOUNDATION
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018

		2018	2017
	Notes	£	£
Cash flows from operating activities:			
Cash generated from operations	17	156,170	122,572
		<u>156,170</u>	<u>122,572</u>
Net cash provided by (used in) operating activities		156,170	122,572
		<u>156,170</u>	<u>122,572</u>
 Change in cash and cash equivalents in the reporting period		 156,170	 122,572
Cash and cash equivalents at the beginning of the reporting period		321,448	198,876
		<u>321,448</u>	<u>198,876</u>
 Cash and cash equivalents at the end of the reporting period		 477,618	 321,448
		<u>477,618</u>	<u>321,448</u>

The notes form part of these financial statements

THE HARLEQUINS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

1. STATUTORY INFORMATION

The Charity is an incorporated charity, registered with the Charity Commissioners for England and Wales (1161838) and a company incorporated in England (0929973). The Charity is limited by Guarantee to a maximum of £1 contribution per member. There are currently three (2017: three) members. The Charity is governed by its Articles of Association. Its principle objectives are; to advance education; to relieve need in individuals arising from their youth, age, gender, infirmity or disability, financial hardship or social circumstances; and to develop the capacity and skills of the members of the communities that are socially and/or economically disadvantaged. The registered office is; The Twickenham Stoop Stadium, Langhorn Drive, Twickenham, Middlesex, TW2 7SX.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015)' and the Companies Act 2006. The financial statements have been prepared under the historical cost conversion.

The Financial Statements have been prepared in Sterling. This is the Charity's functional and presentation currency.

Monetary amounts in these Financial Statements are rounded to the nearest £. There are a few rounded differences which cannot be eliminated.

Going concern

There are no material uncertainties about the Charity's ability to continue and accordingly the Financial Statements have been drawn up on a going concern basis.

Incoming resources

All incoming resources are recognised in the Statement of Financial Activities (SOFA) once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations Receivable

Donations are recognised in the SOFA when conditions for receipt have been complied with.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Donations Payable

Donations payable are recognised when they are approved by the Trustees and the recipient of the donation has been informed of the amount paid. Any donations where the recipient has not been informed are noted as a contingent liability.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE HARLEQUINS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2018

2. ACCOUNTING POLICIES - continued

Cash and cash equivalents

Cash at bank and in hand includes cash and short term deposits with a withdrawal notice period of no more than 90 days.

Financial instruments

The Charity only has financial assets and financial liabilities that qualify as basic financial instruments which are recognised at transaction cost and subsequently carried forward at amortised cost.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the view of the Trustees in applying the accounting policies, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

4. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2018 Total funds	2017 Total funds
	£	£	£	£
Donations	100,000	-	100,000	193,150
Gift aid	4,506	-	4,506	2,863
	<u>104,506</u>	<u>-</u>	<u>104,506</u>	<u>196,013</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2018 Total funds	2017 Total funds
	£	£	£	£
Fundraising income	55,644	39,218	94,862	130,287
Events income	131,263	217,445	348,708	136,414
Grant income	-	60,000	60,000	89,908
	<u>186,907</u>	<u>316,663</u>	<u>503,570</u>	<u>356,609</u>

6. OTHER INCOME

	Unrestricted funds	Restricted funds	2018 Total funds	2017 Total funds
	£	£	£	£
Bank interest received	394	-	394	138
	<u>394</u>	<u>-</u>	<u>394</u>	<u>138</u>

All other income in 2017 was unrestricted.

THE HARLEQUINS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2018**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support Costs	2018 Total	2017 Total
	£	£	£	£
Donations Payable	23,228	-	23,228	78,522
Event Costs	77,782	-	77,782	31,303
Staff Costs	264,314	-	264,314	168,430
Independent Examination Fees	-	3,650	3,650	3,650
Other Costs	44,401	7,699	52,100	42,968
	<u>409,725</u>	<u>11,349</u>	<u>421,074</u>	<u>324,873</u>

Direct donations payable includes £23,228 (2017: £78,249), direct event costs includes £43,231 (2017: 13,935), direct staff costs includes £144,673 (2017: £116,244) and other costs includes £7,057 (2017: £Nil) that were paid out of restricted funds. All other expenditure was unrestricted.

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	<u>5,028</u>	<u>721</u>	<u>5,600</u>	<u>11,349</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Independent examiner's remuneration	<u>3,650</u>	<u>3,650</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2018 nor for the year ended 30 June 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2018 nor for the year ended 30 June 2017.

THE HARLEQUINS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2018

11. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	243,341	152,739
Social security costs	16,886	12,303
Other pension costs	4,087	3,388
	<u>264,314</u>	<u>168,430</u>

The average monthly number of employees during the year was as follows:

	2018	2017
	7	5
Number of staff FTE recharged	<u>7</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

The Trustees consider that there were no employees within the Charity as the staff time is recharged from the Harlequin Football Club Limited.

The Trustees consider that key management personnel remuneration totalled £53,333 (2017: £Nil).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	196,013	-	196,013
Income from charitable activities	87,481	269,128	356,609
Other income	138	-	138
	<u>283,632</u>	<u>269,128</u>	<u>552,760</u>
Total			
	283,632	269,128	552,760
EXPENDITURE ON			
Charitable activities			
Charitable activities	116,444	208,429	324,873
	<u>116,444</u>	<u>208,429</u>	<u>324,873</u>
Total			
	116,444	208,429	324,873
NET INCOME	167,188	60,699	227,887
Transfers between funds	(25,497)	25,497	-
	<u>141,691</u>	<u>86,196</u>	<u>227,887</u>
Net movement in funds			
	141,691	86,196	227,887
RECONCILIATION OF FUNDS			
Total funds brought forward	79,608	840	80,448
	<u>221,299</u>	<u>87,036</u>	<u>308,335</u>
TOTAL FUNDS CARRIED FORWARD			
	221,299	87,036	308,335

THE HARLEQUINS FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2018

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other debtors	1,416	3,298
VAT	6,751	-
Prepayments and accrued income	103,719	41,977
	<u>111,886</u>	<u>45,275</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	-	3,099
VAT	27,684	4,105
Other creditors	60,489	30,321
Accruals and deferred income	5,600	20,863
	<u>93,773</u>	<u>58,388</u>

15. MOVEMENT IN FUNDS

	At 1/7/17	Net movement in funds	Transfers between funds	At 30/6/18
	£	£	£	£
Unrestricted funds				
Unrestricted Fund	221,298	88,921	(1,264)	308,955
Restricted funds				
METTLE	86,805	(14,633)	-	72,172
Seb Fund	-	33,694	-	33,694
Other	232	(232)	-	-
Hitz	-	(1,264)	1,264	-
Project Rugby	-	48,906	-	48,906
Switch	-	32,004	-	32,004
	<u>87,037</u>	<u>98,475</u>	<u>1,264</u>	<u>186,776</u>
TOTAL FUNDS	<u>308,335</u>	<u>187,396</u>	<u>-</u>	<u>495,731</u>

THE HARLEQUINS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2018**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	291,807	(202,886)	88,921
Restricted funds			
METTLE	34,999	(49,632)	(14,633)
Seb Fund	39,441	(5,747)	33,694
Other	(222)	(10)	(232)
Hitz	26,490	(27,754)	(1,264)
Brighter Future	25,000	(25,000)	-
Project Rugby	108,176	(59,270)	48,906
Tackling Numbers	22,680	(22,680)	-
Move Like a Pro	5,100	(5,100)	-
Switch	54,999	(22,995)	32,004
	<u>316,663</u>	<u>(218,188)</u>	<u>98,475</u>
TOTAL FUNDS	<u><u>608,470</u></u>	<u><u>(421,074)</u></u>	<u><u>187,396</u></u>

Comparatives for movement in funds

	At 1/7/16 £	Net movement in funds £	Transfers between funds £	At 30/6/17 £
Unrestricted Funds				
Unrestricted Fund	79,608	167,187	(25,497)	221,298
Restricted Funds				
PRL programmes	840	(26,337)	25,497	-
METTLE	-	86,805	-	86,805
Other	-	232	-	232
	<u>840</u>	<u>60,700</u>	<u>25,497</u>	<u>87,037</u>
TOTAL FUNDS	<u><u>80,448</u></u>	<u><u>227,887</u></u>	<u><u>-</u></u>	<u><u>308,335</u></u>

THE HARLEQUINS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2018**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	283,632	(116,445)	167,187
Restricted funds			
PRL programmes	89,907	(116,244)	(26,337)
METTLE	100,740	(13,935)	86,805
GOSH	59,527	(59,527)	-
Seb Fund	18,722	(18,722)	-
Other	232	-	232
	269,128	(208,428)	60,700
TOTAL FUNDS	552,760	(324,873)	227,887

PRL Programmes are aimed at increasing participation in rugby and those that use rugby for education.

METTLE projects are aimed at building and protecting the mental resilience of players by raising awareness of, providing support for and education and deliver school programmes to young people in local boroughs and schools promoting mental health and supporting its challenges.

GOSH was a specific fundraising project to support Great Ormond Street Hospital.

Seb Fund was a specific fundraising fund set up in the memory of Harlequins player Sebastien Adeniran-Olule.

The other funds have specific restrictions and will be used for the purpose received.

Transfers between funds

The Charity has used unrestricted funds to support the excess costs of £1,264 (2017: £25,497) of various restricted funds.

16. RELATED PARTY DISCLOSURES

During the year the Harlequin Football Club Limited (The Club), a Trustee of the Charity, paid for goods and services and collected monies on behalf of the Charity totalling net expenditure of £49,316 (2017: £137,342). The balance due to the Club, included in other creditors at the year end, was £60,490 (2017: £11,174). The balance is unsecured, repayable on demand and bears no interest.

The Club provides facilities and services to the Foundation for which no charge is made. The level of these costs cannot be reliably estimated by the Foundation.

17. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 £	2017 £
Net income for the reporting period (as per the statement of financial activities)	187,396	227,887
Adjustments for:		
(Increase)/decrease in debtors	(59,860)	7,348
Increase/(decrease) in creditors	28,634	(112,663)
Net cash provided by (used in) operating activities	156,170	122,572

THE HARLEQUINS FOUNDATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2018

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	100,000	-	100,000	193,150
Gift aid	4,506	-	4,506	2,863
	<u>104,506</u>	<u>-</u>	<u>104,506</u>	<u>196,013</u>
Income from charitable activities				
Fundraising income	55,644	39,218	94,862	130,287
Events income	131,263	217,445	348,708	136,414
Grant income	-	60,000	60,000	89,908
	<u>186,907</u>	<u>316,663</u>	<u>503,570</u>	<u>356,609</u>
Other income				
Bank interest received	394	-	394	138
Total incoming resources	<u>291,807</u>	<u>316,663</u>	<u>608,470</u>	<u>552,760</u>
EXPENDITURE				
Charitable activities				
Wages	105,598	137,743	243,341	152,739
Social security	11,433	5,453	16,886	12,303
Pensions	2,611	1,476	4,087	3,388
Travel	3,073	714	3,787	2,701
Legal fees	-	-	-	1,513
Events	34,551	43,231	77,782	31,303
Website costs	5,329	-	5,329	3,666
Donations	-	23,228	23,228	78,522
Recruitment	16,408	-	16,408	31,694
Sundries	4,910	2,663	7,573	2,440
Consultancy fees	7,624	3,680	11,304	-
	<u>191,537</u>	<u>218,188</u>	<u>409,725</u>	<u>320,269</u>
Support costs				
Management				
Telephone	1,709	-	1,709	-
Printing and stationery	3,319	-	3,319	-
	<u>5,028</u>	<u>-</u>	<u>5,028</u>	<u>-</u>
Finance				
Bank charges	721	-	721	954
Governance costs				
Independent examiner's remuneration	3,650	-	3,650	3,650
Accountancy fees	1,950	-	1,950	-
	<u>5,600</u>	<u>-</u>	<u>5,600</u>	<u>3,650</u>
Total resources expended	<u>202,886</u>	<u>218,188</u>	<u>421,074</u>	<u>324,873</u>

This page does not form part of the statutory financial statements

THE HARLEQUINS FOUNDATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2018

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income	<u>88,921</u>	<u>98,475</u>	<u>187,396</u>	<u>227,887</u>

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