

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

TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020
FOR
THE HARLEQUINS FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

THURSDAY



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COMPANIES HOUSE

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

THE HARLEQUINS FOUNDATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

	Page
Trustees' Report	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 18
Detailed Statement of Financial Activities	19 to 20

THE HARLEQUINS FOUNDATION

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2020. 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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

- Adapting programmes and raising funds during the COVID-19 pandemic.
- NHS fundraising appeal launched.
- Community 'careline' providing a check in with our supporters and vulnerable members of the community.
- Launch of our Building Brighter Futures strategic document.
- Launch of the Sport Value Bank - a tool to measure the social value that projects create.
- Creation and launch of a Sport Toolkit version of the Skills Builder Framework.
- Roll-out of Ahead of the Game in partnership with Movember.
- Conducted research on homophobic language in sport and supported the delivery of the first Pride Game in professional rugby union.
- Creation of The Jesters - our wheelchair rugby team.
- Appointment of Ambassadors to increase awareness of our work
- Launched 'Move, Learn, Grow' our primary school offer, in partnership with Sport Impact and Kingston University's CPESA department.

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 several public causes, as detailed in the notes to the financial statements.

THE HARLEQUINS FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2020

STRATEGIC REPORT

Achievement and performance

A year that started off with such excitement as we entered the growth phase of our planned development suddenly ended with COVID-19 and all the uncertainty it continues to create.

Reassuringly our strategic approach enabled us to continue to deliver a lot of our work, albeit in a revised format, as we expedited our use of digital tools and the creation of online products such as our STEAM resources.

The team were able to achieve programme targets (some of which were revised post lockdown), which once more meant a growth in the numbers of participants and programmes, but more importantly it meant we continued to have a positive impact on the communities we work in and were unrelenting in our aim to Build Brighter Futures.

Strategy and direction

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.

Whilst growth in the numbers of participants is a useful measure, we are now more focused on the social value we create through our delivery. These two measures are not mutually exclusive and may mean creating greater social value through engaging more numbers. However, our focus is more on reaching the right people, at the right time, with the correct programme to maximise our impact and effectiveness.

The strategy we developed and launched in early 2019 has weathered the test of the pandemic. Our approach is to focus delivery in the 'Harlequin Heartlands', specifically the boroughs surrounding The Stoop and in countries around the world through selected partners; and indirectly through the development of strategic relationships, creation of resources and the support of campaigns on topics we are passionate about.

To maximise our impact and achieve a consistent approach across our programmes, we co-created a bespoke sports-based version of a Skills Builder toolkit designed to support the development of eight essential skills and capabilities. This will help to guarantee our beneficiaries have an opportunity to acquire the essential skills for work and life and help us to demonstrate a clear approach to how we work and the difference we make.

We also recognise that sport has long been a means to unite people and sports organisations continue to deliver positive social outcomes for communities, generating social value through their work. There is an unmet need to quantify this value more accurately.

By investing in the development of the Sport Value Bank (SVB), we have set a new industry standard approach to impact measurement and can demonstrate our true value to society, whilst supporting other like-minded organisations to do the same.

Our delivery falls under three broad pillars:

Skills

We believe in the principle that everyone should have the opportunity to build the essential skills, experience, and aspirations to succeed in the 21st century. As a result, we will design, develop, and deliver a range of programmes that meet the needs of the beneficiaries, with a specific focus on those most vulnerable in society.

The relationship with the Club presents opportunity to develop a 'skills' pathway, from work experience through to

THE HARLEQUINS FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2020

employment, that supports our ambition and positively impacts the local community. Success will be predicated on developing and maintaining partnerships with key stakeholders and the creation of opportunities that provide a valuable experience for the participants.

Wellbeing

Good health is central to a person's happiness and well-being. We are committed to increasing awareness and supporting preventative approaches that enable our communities to improve their mental and physical health. By working with key partners both locally and nationally, we will deliver innovative programmes and campaigns that respond to the needs of our communities. By encouraging participation in regular physical activity and changes in behaviour to support overall improvements in health, we aim to help people within our communities to lead happy and fulfilled lives.

Inclusion

We will continue to challenge discriminatory attitudes, removing barriers to participation for everyone, regardless of age, sex, disability, race, ethnicity, religion or economic or other status. By supporting the design and delivery of programmes that promote the inclusion of those from traditionally under-represented groups in sport, we will demonstrate that rugby and sport in general is for all.

Programmes and partnerships

1. Skills Programme:

1.1. Hitz - a Premiership Rugby Ltd (PRL) programme. We achieved the required volume of students to enrol on the programme for the season (30). Following the national lockdown in March, the students completed their academic year learning remotely/online, which they adapted to well, continuing to attend remote lessons and achieve positive outcomes.

1.2. Hitz on Track - another PRL programme which we delivered to circa 45% of target (180 young people). This is predominantly delivered during the summer term and as a result was subsequently affected by COVID-19.

1.3. Engage - an ESF Funded Programme (Positive Directions London South) - Short educational intervention for targeted NEET young people offering Functional Skill in English and Maths and positive enrichment opportunities. Volumes increased and contract extended as a result of performance, continued to run remotely for enrolled students throughout lockdown.

1.4. National Citizen Service (NCS) - delivered a pilot programme of NCS on behalf of PRL during October 2019.

1.5. Duke of Edinburgh Award Scheme - became the only Premiership Rugby Club currently licenced to deliver The Duke of Edinburgh Award Scheme (Bronze and Silver) which will be deliver to young people on our programmes adding value to our existing enrichment offer.

2. Wellbeing Programmes:

2.1. METTLE - our flagship mental resilience programme which is delivered in primary and secondary schools (years 5-7). Delivery was on track but slowed by lockdown. As a result we undertook a refresh of the programme and relaunched it as part of Harlequins EDU (as PSHE), a comprehensive learning hub which takes inspiration from one of the world's most famous rugby clubs, Harlequin F.C.

2.2. Tackling Health - PRL programme, delivery had commenced in nine schools during February engaging 401 young people. However, programme was paused as a result of Covid-19 for the remainder of the season.

2.3. Ahead of the Game - delivered in partnership with Movember, Ahead of the Game teaches young male athletes, parents and coaches how to talk about mental health. Two members of staff attended training in Toronto delivered by Movember and the programme was later piloted with local community rugby clubs affiliated to Harlequin FC.

THE HARLEQUINS FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2020

2.4. Matchday Health Checks - delivered two matchday events before lockdown curtailed the final two.

2.5. Diabetes Decathlon - delivered a pilot programme in partnership with Merton Clinical Commissioning Group, partnership lead for South West London Health & Care Partnership. A new Diabetes Prevention Decathlon programme funded by the HIN Innovation Grants. This project piloted a new type of diabetes prevention programme over 10 weeks that offered patients more choice and encourages them to work together as a team, trying different types of physical activity while learning key information that can help prevent the onset of Type 2 Diabetes. Using our Spot Value Bank we were able to demonstrate that the pilot created £48,400 of social value for society.

2.6. Imagination Café - a free, pop-up community event featuring music, art activities, rugby memorabilia show and tell, delicious refreshments served by a selection of Harlequins players. Specifically designed for people with dementia and their carers The Imagination Café welcomes all those over the age of 55, living in Richmond, Hounslow & Kingston who are living alone, in care or assisted living. This was delivered three times throughout the year, with the final event postponed as a result of COVID-19.

3. Inclusion Programmes:

3.1. Switch - a flagship programme developing girls participation in rugby.

3.2. Project Rugby - a PRL programme aiming to introduce the game to traditionally under-represented communities in playing and/or watching rugby. Worked in partnership with The Met Task Force and delivered a 'Celebration of Rugby' festival at Staines RFC, engaging over 400 young people.

3.3. Premiership Rugby Champions App - a PRL programme that provides online learning resources for teachers to use in their classroom.

3.4. Launched International Rugby Leaders Programme - encouraging the development of the next generation of female leaders - paused due to COVID-19.

3.5. Launched Jesters - Harlequins wheelchair rugby team.

3.6. Sport Inclusion Project - research on the use of homophobic language in sport + support of Harlequins Pride game in February.

3.7. Move, Learn, Grown - primary school programme in partnership with Sport Impact and Kingston University's CPESA department.

3.8. Community Response Team - funding from City Bridge Trust London Community Fund enabled us to reach out and engage with some of our vulnerable supporters during the first lockdown, provide valuable mental health resources as part of our partnership with Believe Perform and deliver activities to re-engage young people with education after the first lockdown.

3.9. Satellite hubs - funding from London Sport enabled us to deliver 5 targeted physical activity hubs which went online during the first lockdown.

4. Additional support and Partnerships

4.1. Continued support of Team Richmond as part of the London Youth Games.

4.2. Support of Seb's Fund with a game dedicated for fundraising.

4.3. Player appearances at events throughout the year in support of local charities and organisations.

4.4. Donation of signed items and match tickets for auctions for charities.

4.5. Supported Memphis Inner City Rugby, a partner of the Atlas Foundation, in a visit and playing opportunity for one of their participants.

THE HARLEQUINS FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2020

STRATEGIC REPORT

Financial review

Financial position

The Harlequins Foundation's total income for the year amounted to £539,854 compared to £721,905 in the previous period.

Total restricted income amounted to £138,510. This was made up from one major source. Income from Premiership Rugby Ltd. of £129,154 to deliver their national programme initiatives along with additional income from the Duke of Edinburgh award scheme grant of £2,996 and other income for programmes and other donations of £6,360.

Unrestricted income decreased from £513,626 to £401,344. This is made up of decreased charitable donations received. These are primarily made up of a significant contribution from an individual donor to support the development of the Foundation and the "50% Ticket Forwarding" money received from Harlequin FC.

Included in unrestricted grant income is government grants in relation to the furlough scheme amounting to £49,914.94.

The total resources expended were £605,466 compared to £669,149 in the previous period, the decrease due mainly to the coaching costs of delivering PRL programmes and METTLE.

As a result, the charity carried forward healthy reserves of £482,875 at the reporting date, of which £41,044 were restricted and £441,831 unrestricted.

Reserves policy

It is the policy of the charity to have enough 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.

The principal risks which have been identified are recorded and actively monitored in the risk register are:

- Governance - lack of clear strategy, skills on the Board, organisational structure, and reporting processes.
- External factors - poor public perception, changes with funders and government policy.
- Regulatory - compliance with legislation, reporting requirements and legal/HR issues.
- Financial - inaccurate or insufficient information, inadequate reserves and/or cashflow and dependency on limited income sources.
- Operational - safeguarding, Covid-19, staff recruitment and retention.

Future plans

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

- Adapt our delivery to meet the needs of the community as we navigate COVID-19.
- Reimagine our three-year delivery plan.
- Use the Sports Value Bank to measure impact.
- Continue to diversify our income streams.
- Identify functions that will support the Foundation's growth and employ high quality people.
- Ensure staff use the Skills Builder framework when delivering programmes.

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

THE HARLEQUINS FOUNDATION

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

Registered office

Twickenham Stoop Stadium
Langhorn Drive
Twickenham
Middlesex
TW2 7SX

Trustees

M Wall (Chair)
D Coles
K Cahill
S J Pope
L Dalrymple
K Dooley

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 30 June 2021 at 07:25 PM and signed on the board's behalf by:

DocuSigned by:

Mr M Wall

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M Wall - Trustee

**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 2020.

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.

DocuSigned by:

Michael Merritt

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Michael Merritt MA FCA
ICAEW
Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ
30 June 2021 | 15:35 BST
Date:

THE HARLEQUINS FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	171,865	4,320	176,185	356,076
Income from charitable activities	5	228,508	134,190	362,698	365,253
Other income	6	971	-	971	576
Total		401,344	138,510	539,854	721,905
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	7	-	-	-	19,299
		-	-	-	19,299
Charitable activities					
Charitable activities	8	451,740	153,726	605,466	649,850
Total		451,740	153,726	605,466	669,149
NET INCOME/(EXPENDITURE)		(50,396)	(15,216)	(65,612)	52,756
Transfers between funds	16	77,700	(77,700)	-	-
Net movement in funds		27,304	(92,916)	(65,612)	52,756
RECONCILIATION OF FUNDS					
Total funds brought forward		414,527	133,960	548,487	495,731
TOTAL FUNDS CARRIED FORWARD		441,831	41,044	482,875	548,487

The notes form part of these financial statements

THE HARLEQUINS FOUNDATION (REGISTERED NUMBER: 09299973)**BALANCE SHEET
30 JUNE 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Debtors	14	334,153	75,710	409,863	238,689
Cash at bank and in hand		430,828	24,698	455,526	465,549
		764,981	100,408	865,389	704,238
CREDITORS					
Amounts falling due within one year	15	(323,150)	(59,364)	(382,514)	(155,751)
NET CURRENT ASSETS		441,831	41,044	482,875	548,487
TOTAL ASSETS LESS CURRENT LIABILITIES		441,831	41,044	482,875	548,487
NET ASSETS		441,831	41,044	482,875	548,487
FUNDS	16				
Unrestricted funds				441,831	414,527
Restricted funds				41,044	133,960
TOTAL FUNDS				482,875	548,487

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2020 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 and authorised for issue on 30 June 2021 at 07:25 PM and were signed on its behalf by:

DocuSigned by:

Mr M Wall

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M Wall - Trustee

The notes form part of these financial statements

THE HARLEQUINS FOUNDATION**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	18	(10,023)	(12,069)
Net cash used in operating activities		(10,023)	(12,069)
Change in cash and cash equivalents in the reporting period		(10,023)	(12,069)
Cash and cash equivalents at the beginning of the reporting period		465,549	477,618
Cash and cash equivalents at the end of the reporting period		455,526	465,549

The notes form part of these financial statements

THE HARLEQUINS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020****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 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. The Charity is limited by Guarantee to a maximum of £1 contribution per member. At the year end date there were five (2019: five) members. 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.

Government Grants

Grants relating to revenue are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Grants that become receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

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.

THE HARLEQUINS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020****2. ACCOUNTING POLICIES - continued****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.

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	2020 Total funds	2019 Total funds
	£	£	£	£
Donations	146,865	4,320	151,185	306,076
Gift aid	25,000	-	25,000	50,000
	<u>171,865</u>	<u>4,320</u>	<u>176,185</u>	<u>356,076</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	£	£	£	£
Fundraising income	91,190	-	91,190	146,315
Events income	79,961	5,402	85,363	19,712
Grant income	57,357	128,788	186,145	199,226
	<u>228,508</u>	<u>134,190</u>	<u>362,698</u>	<u>365,253</u>

THE HARLEQUINS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020

6. OTHER INCOME

	Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	£	£	£	£
Bank interest received	<u>971</u>	<u>-</u>	<u>971</u>	<u>576</u>

All other income in 2019 was unrestricted.

7. RAISING DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	£	£	£	£
Support costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,299</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support Costs	2020 Total	2019 Total
	£	£	£	£
Donations Payable	13,050	-	13,050	56,818
Event Costs	32,997	-	32,997	76,192
Staff Costs	373,156	-	373,156	379,642
Independent Examination Fees	-	4,500	4,500	1,500
Other Costs	105,771	26,077	131,848	154,997
	<u>524,974</u>	<u>30,577</u>	<u>555,551</u>	<u>669,149</u>

Direct donations payable includes £50 (2019: £42,690), direct event costs includes £1,488 (2019: £3,753), direct staff costs includes £116,239 (2019: £170,988) and other costs includes £35,949 (2019: £14,355) that were paid out of restricted funds. All other expenditure was unrestricted.

9. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Charitable activities	<u>20,774</u>	<u>803</u>	<u>20,021</u>	<u>9,000</u>	<u>50,598</u>

10. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Independent examiner's remuneration	<u>4,500</u>	<u>1,500</u>

THE HARLEQUINS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020****11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2020 nor for the year ended 30 June 2019.

Trustees' expenses

Expenditure incurred by K Cahill of Nil (2019: £265) was reimbursed during the year.

12. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	373,848	346,167
Social security costs	33,079	24,650
Other pension costs	16,144	8,825
	<u>423,071</u>	<u>379,642</u>

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

	2020	2019
	17	11
Number of staff FTE recharged	<u>17</u>	<u>11</u>

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

	2020	2019
	1	1
£70,001 - £80,000	<u>1</u>	<u>1</u>

The Trustees consider that there were no employees within the Charity as the staff time is recharged from the Harlequin Football Club Limited. The number of staff disclosed in the notes above relate to the full time equivalent staff that have been recharged.

The Trustees consider that key management personnel remuneration totalled £79,288 (2019: £80,000).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	347,023	9,053	356,076
Income from charitable activities	166,027	199,226	365,253
Other income	576	-	576
Total	<u>513,626</u>	<u>208,279</u>	<u>721,905</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	19,299	-	19,299
	<u>19,299</u>	<u>-</u>	<u>19,299</u>
Charitable activities			
Charitable activities	418,065	231,785	649,850

THE HARLEQUINS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	437,364	231,785	669,149
NET INCOME/(EXPENDITURE)	76,262	(23,506)	52,756
Transfers between funds	29,309	(29,309)	-
Net movement in funds	105,571	(52,815)	52,756
RECONCILIATION OF FUNDS			
Total funds brought forward	308,955	186,776	495,731
TOTAL FUNDS CARRIED FORWARD	414,526	133,961	548,487

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	56,477	-
Other debtors	20,265	-
VAT	38,315	6,412
Prepayments and accrued income	294,806	232,277
	409,863	238,689

Other debtors include £51,904 (2019: £Nil), VAT includes £Nil (2019: £500) and Prepayments and accrued income include £23,806 (2019: £105,277) that relate to restricted funds.

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	9,960	9,960
VAT	37,599	13,649
Other creditors	280,147	115,391
Accruals and deferred income	54,808	16,751
	382,514	155,751

VAT includes £37,599 (2019: £13,649), Other creditors include £21,765 (2019: £Nil) and Accruals and deferred income include £Nil (2019: £5,272) which relate to restricted funds.

THE HARLEQUINS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020

16. MOVEMENT IN FUNDS

	At 1/7/19 £	Net movement in funds £	Transfers between funds £	At 30/6/20 £
Unrestricted funds				
Unrestricted Fund	414,527	(50,396)	77,700	441,831
Restricted funds				
METTLE	43,021	(25,334)	-	17,687
Hitz	6,942	11,349	-	18,291
Project Rugby	83,588	98	(83,589)	97
Move Like a Pro	409	(1,464)	1,055	-
Tackling Health	-	(4,834)	4,834	-
NCS	-	4,969	-	4,969
	<u>133,960</u>	<u>(15,216)</u>	<u>(77,700)</u>	<u>41,044</u>
TOTAL FUNDS	<u>548,487</u>	<u>(65,612)</u>	<u>-</u>	<u>482,875</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	401,344	(451,740)	(50,396)
Restricted funds			
METTLE	-	(25,334)	(25,334)
Hitz	27,955	(16,606)	11,349
Project Rugby	95,334	(95,236)	98
Move Like a Pro	-	(1,464)	(1,464)
Tackling Health	6,777	(11,611)	(4,834)
NCS	8,444	(3,475)	4,969
	<u>138,510</u>	<u>(153,726)</u>	<u>(15,216)</u>
TOTAL FUNDS	<u>539,854</u>	<u>(605,466)</u>	<u>(65,612)</u>

THE HARLEQUINS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/7/18 £	Net movement in funds £	Transfers between funds £	At 30/6/19 £
Unrestricted funds				
Unrestricted Fund	308,955	76,263	29,309	414,527
Restricted funds				
METTLE	72,172	(29,151)	-	43,021
Seb Fund	33,694	(33,694)	-	-
Hitz	-	6,942	-	6,942
Project Rugby	48,906	34,682	-	83,588
Move Like a Pro	-	409	-	409
Switch	32,004	-	(32,004)	-
Tackling Health	-	(2,695)	2,695	-
	<u>186,776</u>	<u>(23,507)</u>	<u>(29,309)</u>	<u>133,960</u>
TOTAL FUNDS	<u>495,731</u>	<u>52,756</u>	<u>-</u>	<u>548,487</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	513,626	(437,363)	76,263
Restricted funds			
METTLE	2,000	(31,151)	(29,151)
Seb Fund	9,053	(42,747)	(33,694)
Hitz	33,776	(26,834)	6,942
Project Rugby	148,202	(113,520)	34,682
Move Like a Pro	4,923	(4,514)	409
Tackling Health	10,325	(13,020)	(2,695)
	<u>208,279</u>	<u>(231,786)</u>	<u>(23,507)</u>
TOTAL FUNDS	<u>721,905</u>	<u>(669,149)</u>	<u>52,756</u>

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.

Hitz is a programme that uses the core values of rugby, alongside other sporting and extracurricular opportunities to increase young people's resilience, self-confidence and long-term employability.

Move Like a Pro is a programme designed by Premiership Rugby's professional rugby coaches for people who aren't currently particularly active, inspiring a legacy of long-term lifestyle change across the rugby fan community.

THE HARLEQUINS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020****16. MOVEMENT IN FUNDS - continued**

Tackling Health is an interactive programme for children aged seven - eight, which takes a holistic approach to teaching children about their own health, wellbeing and about leading a healthy lifestyle with a rugby focus.

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

Switch is a multi-tiered programme aimed at encouraging girls to get involved in the sport.

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 £5,889 (2019: £2,695) on two of the restricted funds.

Included in the bought forward balance of Unrestricted funds was £83,588 in relation to wages for Project Rugby which had been incorrectly allocated to Unrestricted fund. of £83,588. A transfer has been made to correct this.

17. RELATED PARTY DISCLOSURES

During the year the Harlequin Football Club Limited (The Club), a former Trustee of the Charity, paid for goods and services and collected monies on behalf of the Charity totalling net expenditure of £144,491 (2019: £54,901). The balance due to the Club, included in other creditors at the year end, was £259,882 (2019: £115,391). 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.

18. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(65,612)	52,756
Adjustments for:		
Increase in debtors	(139,987)	(127,142)
Increase in creditors	195,576	62,317
Net cash used in operations	<u>(10,023)</u>	<u>(12,069)</u>

19.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/7/19 £	Cash flow £	At 30/6/20 £
Net cash			
Cash at bank and in hand	465,549	(10,023)	455,526
	465,549	(10,023)	455,526
Total	<u>465,549</u>	<u>(10,023)</u>	<u>455,526</u>

THE HARLEQUINS FOUNDATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2020**

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	146,865	4,320	151,185	306,076
Gift aid	25,000	-	25,000	50,000
	171,865	4,320	176,185	356,076
Income from charitable activities				
Fundraising income	91,190	-	91,190	146,315
Events income	79,961	5,402	85,363	19,712
Grant income	57,357	128,788	186,145	199,226
	228,508	134,190	362,698	365,253
Other income				
Bank interest received	971	-	971	576
Total incoming resources	401,344	138,510	539,854	721,905
EXPENDITURE				
Charitable activities				
Wages	267,488	106,360	373,848	346,167
Social security	27,249	5,830	33,079	24,650
Pensions	12,095	4,049	16,144	8,825
Travel	16,322	6,875	23,197	13,984
Events	31,509	1,488	32,997	76,192
Website and computer costs	16,434	1,585	18,019	25,507
Donations	13,000	50	13,050	56,818
Sundries and sporting equipment	5,005	5,137	10,142	16,792
Consultancy fees	12,040	22,352	34,392	32,550
	401,142	153,726	554,868	601,485
Support costs				
Management				
Telephone	5,069	-	5,069	4,720
Printing and stationery	15,705	-	15,705	33,627
	20,774	-	20,774	38,347
Finance				
Bank charges	803	-	803	818
Other				
Marketing	20,021	-	20,021	19,299

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THE HARLEQUINS FOUNDATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2020**

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Other				
Governance costs				
Independent examiner's remuneration	4,500	-	4,500	1,500
Accountancy fees	4,500	-	4,500	7,700
	9,000	-	9,000	9,200
Total resources expended	451,740	153,726	605,466	669,149
Net income	(50,396)	(15,216)	(65,612)	52,756

This page does not form part of the statutory financial statements