
ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

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ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS

Trustees

F Batchelor (resigned 24 June 2023)
K Gee
C Lowe
N Orton
G Simpson
D Winter

Company registered number

04534141

Charity registered number

1095798

Registered office

Rugby House
200 Whitton Road
Twickenham
Middlesex
TW2 7BA

Accountants

Nyman Libson Paul LLP
124 Finchley Road
London
NW3 5JS

Bankers

Barclays Bank Plc
2 - 4 Birley Street
Blackpool
FY1 1DU

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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TRUSTEES' REPORT

The Trustees present their annual report together with the financial statements of the company for the 1 July 2022 to 30 June 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

Objectives and Activities

a. Policies and objectives

The charity's objectives are to administer, foster, encourage, extend and control the game of Rugby Football Union for the moral, mental and physical development of all pupils attending schools within England. The policies adopted in furtherance of these objects are listed below, and there has been no change in these during the year.

To encourage and unite, endeavour to promote and development the Game, including (but not limited to) the coaching thereof in schools within England;

To safeguard correct coaching and traditions;

To act as the Schools Section of the Rugby Football Union (RFU) and to be a National Constituent Body of the RFU;

To ensure that the Game is played in accordance with the Laws of the Game and is administered in accordance with the Rules and Regulations of the RFU and the Regulations of the World Rugby Board;

To administer National Competitions;

Generally to bring to bear in every way possible the full beneficial influence of the Union in matters appertaining to the playing of Game in every type of school whilst leaving individual schools, District Unions and County Schools' Union to pursue their own domestic match programmes.

The charity has undertaken its objectives during the current financial year.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

The Union has continued effectively to manage both its business affairs and its relationships with all stakeholders.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

Trustees' responsibilities statement

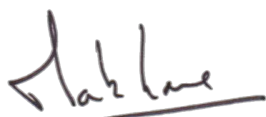
The Trustees (who are also directors of England Rugby Football Schools' Union for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting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

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 7 June 2024 and signed on their behalf by:



M Lowe
Trustee

INDEPENDENT EXAMINER'S REPORT

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

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.

Signed: *Paul Taiano*

Dated: 7 June 2024

Paul Taiano FCA

Nyman Libson Paul LLP

124 Finchley Road
London
NW3 5JS

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2	23,392	23,392	18,685
Charitable activities	3	-	-	(8,975)
Investments	4	4,760	4,760	1,916
Total income		<u>28,152</u>	<u>28,152</u>	<u>11,626</u>
Expenditure on:				
Charitable activities		56,279	56,279	53,667
Total expenditure	7	<u>56,279</u>	<u>56,279</u>	<u>53,667</u>
Net expenditure before other recognised gains and losses		(28,127)	(28,127)	(42,041)
Net movement in funds		(28,127)	(28,127)	(42,041)
Reconciliation of funds:				
Total funds brought forward		217,949	217,949	259,990
Total funds carried forward		<u><u>189,822</u></u>	<u><u>189,822</u></u>	<u><u>217,949</u></u>

The notes on pages 10 to 16 form part of these financial statements.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
(A company limited by guarantee)
REGISTERED NUMBER: 04534141

BALANCE SHEET
AS AT 30 JUNE 2023

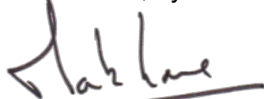
	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	10		2		800
Current assets					
Debtors	11	-		330	
Cash at bank and in hand		197,644		224,019	
		<u>197,644</u>		<u>224,349</u>	
Creditors: amounts falling due within one year	12	(7,824)		(7,200)	
Net current assets			189,820		217,149
Net assets			<u>189,822</u>		<u>217,949</u>
Charity Funds					
Unrestricted funds	13		189,822		217,949
Total funds			<u>189,822</u>		<u>217,949</u>

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

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 7 June 2024 and signed on their behalf, by:



M Lowe, Trustee

The notes on pages 10 to 16 form part of these financial statements.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

1.2 Company status

The charitable company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.3 Income

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

Contributions receivable from Rugby Football Union and Rugby Football Development Limited are recognised in the academic period to which they relate.

1.4 Expenditure

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

Costs of generating funds comprise those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Expenditure on charitable activities include those costs incurred in the furtherance and delivery of the charitable company's objectives.

Governance costs are those costs incurred in relation to meeting the long term strategic objectives of the charitable company and dealing with constitutional and statutory compliance requirements.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies (continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	-	33% Straight line
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1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and in hand

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

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. .

1.10 Financial instruments

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

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies (continued)

1.11 Fund accounting

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

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	23,392	23,392	18,685
<i>Total 2022</i>	<i>18,685</i>	<i>18,685</i>	

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
County subscriptions	-	-	(8,975)
<i>Total 2022</i>	<i>(8,975)</i>	<i>(8,975)</i>	

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	4,760	4,760	1,916
<i>Total 2022</i>	<i>1,916</i>	<i>1,916</i>	

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5. Analysis of direct costs

	Activities £	Total 2023 £	Total 2022 £
School Days	14,875	14,875	16,585
Travel and subsistence	2,617	2,617	777
Development	10,152	10,152	18,107
Awards and recognition	7,352	7,352	12,607
Player growth and retention	12,347	12,347	-
	<u>47,343</u>	<u>47,343</u>	<u>48,076</u>
<i>Total 2022</i>	<u>48,076</u>	<u>48,076</u>	

6. Analysis of support costs

	Activities £	Total 2023 £	Total 2022 £
Travel and subsistence	2,938	2,938	221
Meeting room hire and expenditure	1,120	1,120	87
Miscellaneous	313	313	57
Bank charges	27	27	61
Depreciation	798	798	1,565
Independent examination	3,740	3,740	3,600
	<u>8,936</u>	<u>8,936</u>	<u>5,591</u>
<i>Total 2022</i>	<u>5,591</u>	<u>5,591</u>	

7. Analysis of Expenditure by activities

	Other costs 2023 £	Total 2023 £	Total 2022 £
Charitable activities	<u>56,279</u>	<u>56,279</u>	<u>53,667</u>
<i>Total 2022</i>	<u>53,667</u>	<u>53,667</u>	

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

8. Net income/(expenditure)

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets:		
- owned by the charity	798	1,565
	<u>798</u>	<u>1,565</u>

During the year, no Trustees received any remuneration or benefits (2022 - £NIL).

During the year reimbursement of expenses totalling £5,591 (2022 - £893) was made to the Trustees.

9. Independent examiner's remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,400 (2022 - £2,400), and accountancy fees of £1,200 (2022 - £1,200) with all amounts inclusive of irrecoverable VAT.

10. Tangible fixed assets

	Computer equipment £
Cost	
At 1 July 2022 and 30 June 2023	4,695
Depreciation	
At 1 July 2022	3,895
Charge for the year	798
At 30 June 2023	4,693
Net book value	
At 30 June 2023	2
At 30 June 2022	800

11. Debtors

	2023 £	2022 £
Other debtors	-	330
	<u>-</u>	<u>330</u>

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	624	-
Accruals and deferred income	7,200	7,200
	<u>7,824</u>	<u>7,200</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds				
General Funds	217,949	28,152	(56,279)	189,822
	<u>217,949</u>	<u>28,152</u>	<u>(56,279)</u>	<u>189,822</u>

Statement of funds - prior year

	<i>Balance at 1 July 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2022 £</i>
General Funds	259,990	11,626	(53,667)	217,949
	<u>259,990</u>	<u>11,626</u>	<u>(53,667)</u>	<u>217,949</u>
Total of funds	<u>259,990</u>	<u>11,626</u>	<u>(53,667)</u>	<u>217,949</u>

Summary of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
General funds	217,949	28,152	(56,279)	189,822
	<u>217,949</u>	<u>28,152</u>	<u>(56,279)</u>	<u>189,822</u>

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

13. Statement of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 July 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2022 £</i>
General funds	259,990	11,626	(53,667)	217,949

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	2	2
Current assets	197,644	197,644
Creditors due within one year	(7,824)	(7,824)
	<u>189,822</u>	<u>189,822</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	800	800
Current assets	224,349	224,349
Creditors due within one year	(7,200)	(7,200)
	<u>217,949</u>	<u>217,949</u>