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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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
FOR THE YEAR ENDED 30 JUNE 2024**

Trustees

F Batchelor (appointed 1 July 2024)
K Gee
C Lowe
N Orton
G Simpson (resigned 1 July 2024)
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
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their annual report together with the financial statements of the company for the 1 July 2023 to 30 June 2024. 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.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2024

We have continued to adapt and develop our management structures and governance procedures to ensure that we are better able at all levels to work alongside our RFU partners in pursuit of our common objectives, the recruitment, development and retention of players, coaches, referees and volunteer administrators ultimately to strengthen our clubs and the communities around them.

With the increased concerns around player safety, we have continued to promote the modified contact and non contact formats of the game, the latter with the Touch 2 Twickenham initiative for mixed teams at age Under 15.

On the finals of the newly named Continental Tyres Schools Cup, we welcomed the Girls U18 Performance Colleges Final as well as the Continental Tyres Girls Schools Showcase with 40 teams playing Touch Rugby on the pitch at Twickenham Stadium.

We have continued to engage with our member schools through the running of the England Rugby Secondary Schools Course as well as the Divisional forums, continuing to focus on women only courses.

At the end of the season, we recognised our volunteers at an Awards Lunch at Twickenham Stadium prior to the South Africa vs Wales and Barbarians vs Fiji games.

We then returned to a virtual AGM, where the outgoing President Geoff Simpson was thanked for his services, and we welcomed Fred Batchelor as our new President.

Financial review

a. Going concern

The charitable company meets its day to day working capital requirements through its own funds. Funding from rugby's governing body, the Rugby Football Union, was slightly increased the current year and funding of £22,000 is anticipated for the year to 30 June 2025. The Trustees have reviewed charitable expenditure and activities and have made the necessary changes to adapt to the reduction in funding. The RFU's funding of the charity is anticipated to continue at the current funding, with specific additional funding based on RWC 2025.

After reviewing the charitable company's forecasts and projections, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore continue to adopt the going concern basis in preparing the company's financial statements.

b. Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed held by the charity should at least be 12 months of the expenditure.

The reserves are needed to meet the working capital requirements of the charity, and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2024

c. Review of financial performance and position

During the year to 30 June 2024 incoming resources increased to £32,255 (2023: £28,152) and expenditure on charitable activities reduced to £49,842 (2023: increased to £56,279). As a result, net incoming resources were a deficit of £17,587 (2023: £28,127). At the reporting date the charitable company had cash at bank and in hand of £180,725 (2023: £197,644) equal to approximately 44 months of expenditure at current expenditure levels. Unrestricted funds decreased to £172,235 (2023: £189,822) equal to approximately 41 months of expenditure at current expenditure levels.

The Trustees are satisfied with the performance of the charitable company during the year but continue to strive for expenditure savings, particularly travel and room hire costs for meetings.

d. Principal risks and uncertainties

With the RFU's income stream recovering from the effects of COVID-19, reduction in funding of all their Constituent Bodies continued during season 2023-2024.

Structure, governance and management

a. Constitution

England Rugby Football Schools' Union is a charitable company limited by guarantee, incorporated on 12 September 2002 and registered as a charity on 4 February 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is constituted under a Trust deed dated 12/09/2002 and is a registered charity number 1095798.

b. Method of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Organisational structure and decision-making policies

Under the requirements of the Memorandum and Articles the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All the members of the Management Committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed are set out within the notes to the financial statements.

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute up to £10 in the event of a winding up.

Subject to the provisions of the Articles of Association, the Trustees may regulate their proceedings as they see fit. The Trustees have established and delegated their functions to the Committee consisting of:

1. The Trustees; and
2. one representative elected by each of the twenty eight County Schools' Unions.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2024

With the express provision that all acts and proceedings of the Committee shall be fully and promptly reported to the Trustees.

With the exception of transactions with the RFU, the charity has not undertaken any related party transactions during the year.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

There have been no changes in the objectives since the last annual report.

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 25 April 2025 and signed on their behalf by:

M Lowe
Trustee

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Independent Examiner's Report to the Trustees of England Rugby Football Schools' Union (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2024.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

I have completed my examination. I can 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)].

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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2024

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:

Dated: 25 April 2025

Paul Taiano FCA

Nyman Libson Paul LLP

124 Finchley Road
London
NW3 5JS

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	2	29,726	29,726	27,437
Investments	3	2,529	2,529	715
Total income		<u>32,255</u>	<u>32,255</u>	<u>28,152</u>
Expenditure on:				
Charitable activities		49,842	49,842	56,279
Total expenditure	6	<u>49,842</u>	<u>49,842</u>	<u>56,279</u>
Net expenditure before other recognised gains and losses		(17,587)	(17,587)	(28,127)
Net movement in funds		(17,587)	(17,587)	(28,127)
Reconciliation of funds:				
Total funds brought forward		189,822	189,822	217,949
Total funds carried forward		<u><u>172,235</u></u>	<u><u>172,235</u></u>	<u><u>189,822</u></u>

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

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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REGISTERED NUMBER: 04534141

BALANCE SHEET
AS AT 30 JUNE 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	9		441		2
Current assets					
Cash at bank and in hand		180,725		197,644	
Creditors: amounts falling due within one year	10	(8,931)		(7,824)	
Net current assets			171,794		189,820
Net assets			172,235		189,822
Charity Funds					
Unrestricted funds	11		172,235		189,822
Total funds			172,235		189,822

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 25 April 2025 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 2024**

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
FOR THE YEAR ENDED 30 JUNE 2024**

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 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.

1.8 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.

1.9 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.

1.10 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.

ENGLAND RUGBY FOOTBALL SCHOOLS' UNION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Core funding	20,080	20,080	23,392
Other funding received	9,646	9,646	4,045
	<hr/>	<hr/>	<hr/>
Total donations and legacies	29,726	29,726	27,437
	<hr/>	<hr/>	<hr/>
Total 2023	27,437	27,437	
	<hr/>	<hr/>	

3. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest receivable	2,529	2,529	715
	<hr/>	<hr/>	<hr/>
Total 2023	715	715	
	<hr/>	<hr/>	

4. Analysis of direct costs

	Activities £	Total 2024 £	Total 2023 £
Competition finals	9,964	9,964	14,875
Travel and subsistence	4,566	4,566	2,617
Development	19,125	19,125	10,152
Awards and recognition	392	392	7,352
Player growth and retention	9,364	9,364	12,347
	<hr/>	<hr/>	<hr/>
	43,411	43,411	47,343
	<hr/>	<hr/>	<hr/>
Total 2023	47,343	47,343	
	<hr/>	<hr/>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

5. Analysis of support costs

	Activities £	Total 2024 £	Total 2023 £
Travel and subsistence	568	568	2,938
Meeting room hire and expenditure	1,262	1,262	1,120
Miscellaneous	781	781	313
Bank charges	1	1	27
Depreciation	219	219	798
Independent examination	3,600	3,600	3,740
	<u>6,431</u>	<u>6,431</u>	<u>8,936</u>
Total 2023	<u>8,936</u>	<u>8,936</u>	

6. Analysis of Expenditure by activities

	Other costs 2024 £	Total 2024 £	Total 2023 £
Charitable activities	<u>49,842</u>	<u>49,842</u>	<u>56,279</u>
Total 2023	<u>56,279</u>	<u>56,279</u>	

7. Net income/(expenditure)

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets: - owned by the charity	<u>219</u>	<u>798</u>

During the year, no Trustees received any remuneration or benefits (2023 - £NIL).

During the year reimbursement of expenses totalling £7,037 (2023 - £5,591) was made to the Trustees.

8. Independent examiner's remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,400 (2023 - £2,400), and accountancy fees of £1,200 (2023 - £1,200) with all amounts inclusive of irrecoverable VAT.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

9. Tangible fixed assets

	Computer equipment £
Cost	
At 1 July 2023	4,695
Additions	658
At 30 June 2024	<u>5,353</u>
Depreciation	
At 1 July 2023	4,693
Charge for the year	219
At 30 June 2024	<u>4,912</u>
Net book value	
At 30 June 2024	<u>441</u>
At 30 June 2023	<u>2</u>

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	1,731	624
Accruals and deferred income	7,200	7,200
	<u>8,931</u>	<u>7,824</u>

11. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds				
General Funds	189,822	32,255	(49,842)	172,235

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
General Funds	217,949	28,152	(56,279)	189,822
Total of funds	217,949	28,152	(56,279)	189,822

Summary of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
General funds	189,822	32,255	(49,842)	172,235

Summary of funds - prior year

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

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	441	441
Current assets	180,725	180,725
Creditors due within one year	(8,931)	(8,931)
	172,235	172,235

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
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>