

SKRUM

England & Wales · Charity number 1123597

Details

Status Registered

Legal form Charitable company

Company number [06505701](#)

Registered 2008-04-12

Register [View on the Charity Commission register](#)

Contact

Address 10 The Close
Brixham
Devon
TQ5 8RF

Phone 07731377955

Email SKRUM@REALNET.CO.SZ

Website www.skrum.org

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE:TO ADVANCE IN LIFE AND RELIEVE NEEDS OF CHILDREN AND YOUNG PEOPLE THROUGH:A. THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;B. PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.TO UNDERTAKE SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES FROM TIME TO TIME THINK FIT IN SWAZILAND AND IN ANY PART OF THE WORLD.

Activities: The SKRUM programme is giving the youth of Swaziland (and other areas of the world) an opportunity to play the marvellous game of RUGBY, giving children HOPE for the future and for once the freedom of CHOICE in their lives

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** SWAZILAND AND ANY PART OF THE WORLD
- Eswatini
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£46,331	£41,898	-	-
2023-12-31	£25,162	£42,738	-	-
2022-12-31	£35,481	£31,822	-	-
2021-12-31	£25,269	£31,059	-	-
2020-12-31	£23,489	£43,228	-	-

Trustees

Name	Role	Appointed
NIGEL LARCOMBE-WILLIAMS	Chair	
CHRISTOPHER PATRICK OLIVER		2016-10-20
Chris Forster		2018-11-26
RODNEY FRANCIS GLANVILLE		2011-11-23
Tristan Foster		2017-10-09

SKRUM

England & Wales - Charity number 1123597

Accounts

Charity registration number 1123597 (England and Wales)

Company registration number 06505701

SKRUM

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SKRUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C P Oliver Mr R Glanville Mr N Larcombe-Williams Mr T Muller-Foster Mr C M Forster
Charity number (England and Wales)	1123597
Company number	06505701
Principal address	12 Fitzford Cottages Tavistock Devon PL19 8BD
Registered office	12 Fitzford Cottages Tavistock Devon PL19 8BD
Independent examiner	Rupp & Fraser LLP 7 St Paul's Road Newton Abbot Devon TQ12 2HP

SKRUM

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SKRUM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Trustees, who are directors for the purposes of company law, present their annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

The Charity aims to **engage** the youth of Eswatini, both male and female by using the game of rugby and its core values to engage children and at the same time educating them about HIV/AIDS, Gender Based Violence, Alcohol and Drug Abuse, Female Health and Hygiene, promoting the benefits of remaining in fulltime education and inspiring better leadership within their communities.

Public benefit

The Charity benefits the public by furthering physical education of the younger generation through the teaching of sport.

Connecting Schools across Continents - through SKRUM's 'School Partnership Programme' the Charity helps to foster relationships between schools in the United Kingdom and partner schools in Eswatini thus raising awareness of SKRUM's objectives in the United Kingdom whilst also providing opportunities to raise funds to finance the Charity's activities in Southern Africa. The Charity also helps by educating the children in Eswatini on how to protect themselves against HIV/AIDS thus leading to an overall reduction in the rate of infection. The effects of alcohol and drug abuse, and Female Health and Hygiene. The Charity promotes gender equality in Eswatini empowering girls to say "No" leading to a reduction in teenage pregnancies and gender based violence and introducing children to the game of rugby, encouraging them to play sport & stay healthy, leading to an improvement in the health and fitness of children in Eswatini.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Between January and December 2024 SKRUM has visited schools throughout the Kingdom without hindrance.

Exams affected attendance numbers. This is an issue we were aware of and expected.

Challenges with regards to staffing were an issue. These issues have now been resolved, however, the participant numbers' were affected.

Forty-eight Siphos were painted on the wall at various schools throughout the Kingdom.

As in previous years, the SKRUM team visited different schools daily and gathered data on each individual school. We met with head teachers, senior teachers, guidance teachers and sports teachers to discuss issues and their experiences within their individual schools pertaining to HIV/AIDS, girls dropping out of school due to pregnancy, female health and hygiene, drugs and alcohol abuse by pupils, the reasons behind male pupils not returning to school and the knock-on effect of these issues. All feedback suggests that new issues are in play regarding these problems. The figures for girls dropping out of school have risen in 2024. We will therefore invest more time in the future with regards to educating girls on this issue through the Umbhoco weNgabisa Programme.

The challenges with regards to HIV/AIDS, gender violence, female health and hygiene and teenage pregnancy have not changed. The Government has again stated education is the key to making the youth aware of these challenges. It is gratifying to hear teachers say that our efforts and visits are indeed bearing fruit with pupils, with discussion groups being held after the SKRUM team have left.

SKRUM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

Overall, 2024 has been a positive year for SKRUM. We are welcomed at every school and community we visit. The feedback received is positive and supportive from head teachers and teachers and community leaders. Both the SKRUM and Umbhoco weNgabisa classroom sessions are very interactive with lots of questions from attendees, both young and old.

Rugby playing numbers at youth level continue to grow, with more rugby centres opening in the rural areas.

Financial review

Going concern

The Trustees have recently reviewed their policy for raising funds to enable the charity to continue as a viable entity and decided to switch the emphasis, from organising events and visiting schools to attract grants, to seeking funds from charities willing to support our efforts and objectives to reduce the scourge of HIV/Aids among the young people of Eswatini.

To this end the charity has been fortunate in securing grants from Sol Foundation, Atlas, and Mercury Phoenix trust with a mixture of restricted and unrestricted grants being received.

The charity intends applying for further grants in the coming year.

As a charity who spends 100% of its resources overseas there were no government grants available to help us throughout the year.

On this basis the accounts have been prepared on a going concern basis.

Reserves policy

Monies are being held for future donations to SKRUM Eswatini and charitable events to raise awareness and to cover general running costs for the next 3 months. The Trustees consider that this level will ensure that there are sufficient funds available to cover support and governance costs. At the year end, the unrestricted funds stood at £14,079 (2023: £1,071) which can be considered as free reserves.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C P Oliver

Mr R Glanville

Mrs J Golding

(Resigned 24 March 2024)

Mr N Larcombe-Williams

Mr T Muller-Foster

Mr C M Forster

Recruitment and appointment of trustees

Trustees are invited to join by the existing group of Trustees. Appointments must be agreed by a majority vote.

New Trustees are trained to ensure that they are following the guidance on generating funds for the Charity's purpose to the correct standard.

The trustees' report was approved by the Board of Trustees.

Mr C M Forster

trustee

30 September 2025

SKRUM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SKRUM

I report to the trustees on my examination of the financial statements of Skrum (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Kasim Lee Symonds FCCA CTA

Rupp & Fraser LLP

7 St Paul's Road

Newton Abbot

Devon

TQ12 2HP

30 September 2025

SKRUM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	41,331	79,699	121,030	3,604	21,558	25,162
Total income		<u>41,331</u>	<u>79,699</u>	<u>121,030</u>	<u>3,604</u>	<u>21,558</u>	<u>25,162</u>
Expenditure on:							
Raising funds	4	1,116	-	1,116	4,948	4,474	9,422
Charitable activities	5	27,207	9,173	36,380	173	33,143	33,316
Total expenditure		<u>28,323</u>	<u>9,173</u>	<u>37,496</u>	<u>5,121</u>	<u>37,617</u>	<u>42,738</u>
Net income/(expenditure) and movement in funds		13,008	70,526	83,534	(1,517)	(16,059)	(17,576)
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>1,071</u>	<u>4,173</u>	<u>5,244</u>	<u>2,588</u>	<u>20,232</u>	<u>22,820</u>
Fund balances at 31 December 2024		<u>14,079</u>	<u>74,699</u>	<u>88,778</u>	<u>1,071</u>	<u>4,173</u>	<u>5,244</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SKRUM

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		4,149		635
Current assets					
Cash at bank and in hand		85,829		6,815	
Creditors: amounts falling due within one year	12	(1,200)		(2,206)	
Net current assets			84,629		4,609
Total assets less current liabilities			88,778		5,244
The funds of the charity					
Restricted income funds	13		74,699		4,173
Unrestricted funds	14		14,079		1,071
			88,778		5,244

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 30 September 2025

Mr C M Forster
trustee

Company registration number 06505701 (England and Wales)

SKRUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Skrum is a private company limited by guarantee incorporated in England and Wales. The registered office is 12 Fitzford Cottages, Tavistock, Devon, PL19 8BD.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SKRUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings

Enter depreciation rate via StatDB - cd77

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SKRUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	6,631	-	6,631	3,604	-	3,604
Grants	34,700	79,699	114,399	-	21,558	21,558
	<u>41,331</u>	<u>79,699</u>	<u>121,030</u>	<u>3,604</u>	<u>21,558</u>	<u>25,162</u>

4 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Other fundraising costs	1,116	-	1,116	4,948	4,474	9,422
	<u>1,116</u>	<u>-</u>	<u>1,116</u>	<u>4,948</u>	<u>4,474</u>	<u>9,422</u>

5 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Depreciation and impairment	586	314
Education of physical health	33,424	30,871
	<u>34,010</u>	<u>31,185</u>
Share of support and governance costs (see note 6)		
Governance	2,370	2,131
	<u>36,380</u>	<u>33,316</u>
Analysis by fund		
Unrestricted funds	27,207	173
Restricted funds	9,173	33,143
	<u>36,380</u>	<u>33,316</u>

SKRUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Support costs allocated to activities	2024	2023
	£	£
Governance costs	2,370	2,131
	<u> </u>	<u> </u>
Analysed between:		
Education of physical health	2,370	2,131
	<u> </u>	<u> </u>
7 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,370	1,966
Depreciation of owned tangible fixed assets	586	314
	<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The Charity paid £157 (2023: £402) during the period in respect of Trustee indemnity insurance.

9 Employees

The Charity had no employees in the current or prior financial period.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SKRUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2024	949
Additions	4,100
	<hr/>
At 31 December 2024	5,049
	<hr/>
Depreciation and impairment	
At 1 January 2024	314
Depreciation charged in the year	586
	<hr/>
At 31 December 2024	900
	<hr/>
Carrying amount	
At 31 December 2024	4,149
	<hr/> <hr/>
At 31 December 2023	635
	<hr/> <hr/>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,200	2,206
	<hr/> <hr/>	<hr/> <hr/>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
Atlas Foundation	2,354	5,000	(7,354)	-
SOL	1,819	74,699	(1,819)	74,699
	<hr/>	<hr/>	<hr/>	<hr/>
	4,173	79,699	(9,173)	74,699
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SKRUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Restricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Atlas Foundation	19,593	8,750	(25,989)	2,354
SOL	639	12,808	(11,628)	1,819
	<u>20,232</u>	<u>21,558</u>	<u>(37,617)</u>	<u>4,173</u>

The specific purposes for which the restricted funds are to be applied are as follows:

Atlas Foundation - this grant was to be spent on the HIV / AIDS education and prevention project, and associated running costs. During the year, a new grant of £5,000 was received for the Sanitary Pads project and was fully expended before the end of the period.

SOL Foundation - this grant was to be spent on the HIV / AIDS education and prevention project. During the year, a new grant in the sum of £74,699 was received for the purpose of purchasing 2 new Marinda vehicles for operation in Eswatini, and to cover associated running costs. This grant is carried forward to be expended in subsequent periods.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	<u>1,071</u>	<u>41,331</u>	<u>(28,323)</u>	<u>14,079</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	<u>2,588</u>	<u>3,604</u>	<u>(5,121)</u>	<u>1,071</u>

SKRUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	4,149	-	4,149
Current assets/(liabilities)	9,930	74,699	84,629
	<u>14,079</u>	<u>74,699</u>	<u>88,778</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	635	-	635
Current assets/(liabilities)	436	4,173	4,609
	<u>1,071</u>	<u>4,173</u>	<u>5,244</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

SKRUM

England & Wales - Charity number 1123597

Accounts

Company registration number: 06505701

Charity registration number: 1123597

SKRUM

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

SKRUM

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SKRUM

Reference and Administrative Details

Trustees

- Mr C P Oliver - Chairman
- Mr R Glanville
- Mrs J Golding
- Mr N Larcombe-Williams
- Mr T Muller-Foster
- Mr C M Forster

Principal Office:

- 12 Fitzford Cottages
- Tavistock
- Devon
- PL19 8BD

The Charity is incorporated in England and Wales.

Company Registration Number: 06505701

Charity Registration Number: 1123597

SKRUM

Trustees' Report

The Trustees, who are directors for the purposes of company law, present their annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Objects and aims

The Charity aims to give hope to the youth of Eswatini by using the game of rugby and its core values to engage the children and at the same time educating them about HIV/AIDS, inspiring better leadership in communities, raising awareness of gender violence and promoting the benefits of school and education.

Public benefit

The Charity benefits the public by furthering physical education of the younger generation through the teaching of sport.

Connecting Schools across Continents - through its School Partnership Programme the Charity helps to foster relationships between schools in the United Kingdom and partner schools in Eswatini thus raising awareness in the United Kingdom whilst also providing opportunities to raise funds to finance the Charity's activities in Southern Africa. The Charity also helps by educating the children in Eswatini on how to protect themselves against HIV/AIDS thus leading to an overall reduction in the rate of infection. The Charity promotes gender equality in Eswatini empowering girls to say "No" leading to a reduction in teenage pregnancies and gender based violence and introducing children to the game of rugby, encouraging them to play sport & stay healthy, leading to an improvement in the health and fitness of children in Eswatini.

Achievements and performance

Between January and December 2023 we have visited schools without hindrance with regards to political, industrial and school strikes. Scattered 'in school' disturbances were experienced, however. These did not have any adverse effect on SKRUM and school visits.

Exams affected attendance numbers. This is an issue we were aware of and expected.

We experienced challenges with staffing issues. These issues have now been resolved, but our 'participant numbers' were affected. Community numbers were affected by school going pupils having to attend extra classes during school holidays to catch up with lessons.

Thirty four Siphos were painted on the wall at various schools throughout the Kingdom.

As in previous years, the SKRUM team visited different schools daily and gathered data on each individual school. We met with head teachers, senior teachers, sports teachers and guidance teachers to discuss issues and their experiences within their individual schools pertaining to HIV/AIDS, girls dropping out of school due to pregnancy, female health and hygiene, drugs and alcohol abuse by pupils, the reasons behind male pupils not returning to school and the knock-on effect of these issues. All feedback suggests that new issues are in play regarding these problems. The figures for girls dropping out of school have not risen in 2023.

SKRUM have been approached by a number of church groups asking if we could hold SKRUM sessions on a Saturday morning at the individual churches. This is something that we will look into and will fall under 'community sessions'. Many head teachers are church elders so this will be a 'way in'. The church sessions will hopefully introduce SKRUM to older individuals.

SKRUM

Trustees' Report

The challenges with regards to HIV/AIDS, gender violence, female health and hygiene and teenage pregnancy have not changed. The Government has again stated education is the key to making the youth aware of these challenges. It is gratifying to hear teachers say that our efforts and visits are indeed bearing fruit with pupils, with discussion groups being held after the SKRUM team have left.

It has also been requested that we include alcohol and drug abuse in our sessions as this also leads to issues with casual sex. This has been discussed and will be looked into.

Overall, 2023 has been a steady year for SKRUM. We are warmly welcomed at every school and community we visit. Feedback is positive from teachers and community leaders. Both the SKRUM and Umbhoco weNgabisa classroom sessions are very interactive with lots of questions from attendees, both young and old.

Rugby playing numbers at youth level continue to grow, with more rugby clubs and centres opening in the rural areas.

SKRUM Activity 2023

Training sessions

Ninety nine (87)

Boys - three thousand three hundred and four (3,304)

Girls - One thousand six hundred and ninety three (1,693)

Total - 4,997

Classroom sessions

Forty-three (101)

Boys - four thousand eight hundred and thirty seven (4,837)

Girls - three thousand four hundred and ninety six (3,496)

Total - 8,333

Community sessions

Nineteen (19)

Males - four hundred and thirty seven (437)

Females - three hundred and eighteen (318)

Total - 755

Umbhoco weNgabisa sessions

Forty three (43)

Training - nine hundred and eighty nine (989)

Total - 989

Classroom - one thousand seven hundred and twenty (1,720)

Total - 1,720

Total pupils and community members reached

Training - playing and being introduced to the game of rugby - Total - 6,741

Classroom - both SKRUM and Umbhoco weNgabisa - Total - 10,808

Pupils taking part in training sessions also attended the classroom sessions.

SKRUM

Trustees' Report

Financial Review

The Charity received donations during the year totalling £25,162 (2022: £35,481). Total expenditure during the year amounted to £42,738 (2022: £31,822). At the year end total reserves stood at £5,244 (2022: £22,820).

Policy on reserves

Monies are being held for future donations to SKRUM Eswatini and charitable events to raise awareness and to cover general running costs for the next 3 months. The Trustees consider that this level will ensure that there are sufficient funds available to cover support and governance costs. At the year end, the unrestricted funds stood at £1,071 (2022: £2,588) which can be considered as free reserves.

Use of volunteers

The Charity makes no use of any volunteers, other than the Trustees.

Principal funding sources

The Charity receives its funding from donations and grants.

Going concern

The Trustees have recently reviewed their policy for raising funds to enable the charity to continue as a viable entity and decided to switch the emphasis, from organising events and visiting schools to attract grants, to seeking funds from charities willing to support our efforts and objectives to reduce the scourge of HIV/Aids among the young people of Eswatini.

To this end the charity has been fortunate in securing a grant from the Atlas Foundation of £15,000 paid quarterly throughout 2024 and a grant from the Mercury Phoenix Trust of £39,400, £19,700 to be paid in March 2024 and the rest in the Autumn. These grants will enable the charity to provide funds to Eswatini for a further year.

The charity intends applying for further grants in the coming.

As a charity who spends 100% of its resources overseas there were no government grants available to help us throughout the year.

On this basis the accounts have been prepared on a going concern basis.

Structure, governance and management

Nature of governing document

The Charity is controlled by its Governing Document, a Deed of Trust, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of Trustees

Trustees are invited to join by the existing group of Trustees. Appointments must be agreed by a majority vote.

SKRUM

Trustees' Report

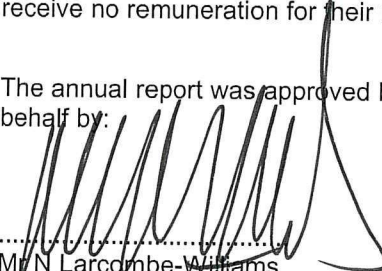
Induction and training of Trustees

New Trustees are trained to ensure that they are following the guidance on generating funds for the Charity's purpose to the correct standard.

Arrangements for setting key management personnel remuneration

The Charity considers all Trustees to be key management personnel, all of whom are volunteers and receive no remuneration for their roles as Trustees.

The annual report was approved by the Trustees of the Charity on 21/05/24 and signed on its behalf by:


.....
M N Larcombe-Williams
Trustee

SKRUM

Statement of Trustees' Responsibilities

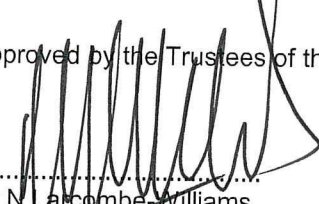
The Trustees (who are also the directors of SKRUM for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 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. 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the Charity on 01/05/2011 and signed on its behalf by:


.....
Mr N Larcombe-Williams
Trustee

SKRUM

Independent Examiner's Report to the trustees of SKRUM ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the Charity's Trustees of the SKRUM (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 SKRUM 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

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 SKRUM 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.

PKF Francis Clark

.....
Duncan Leslie
PKF-Francis Clark LLP

Melville Building East
Royal William Yard
Plymouth
PL1 3RP

Date: 27/08/2024.....

SKRUM

Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account and Statement of Total Recognised
Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations	3	<u>3,604</u>	<u>21,558</u>	<u>25,162</u>
Total income		<u>3,604</u>	<u>21,558</u>	<u>25,162</u>
Expenditure on:				
Raising funds	4	(4,948)	(4,474)	(9,422)
Charitable activities	5	<u>(173)</u>	<u>(33,143)</u>	<u>(33,316)</u>
Total expenditure		<u>(5,121)</u>	<u>(37,617)</u>	<u>(42,738)</u>
Net expenditure		<u>(1,517)</u>	<u>(16,059)</u>	<u>(17,576)</u>
Net movement in funds		(1,517)	(16,059)	(17,576)
Reconciliation of funds				
Total funds brought forward		<u>2,588</u>	<u>20,232</u>	<u>22,820</u>
Total funds carried forward	14	<u><u>1,071</u></u>	<u><u>4,173</u></u>	<u><u>5,244</u></u>

The notes on pages 11 to 18 form an integral part of these financial statements.

SKRUM

Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations	3	<u>2,088</u>	<u>33,393</u>	<u>35,481</u>
Total income		<u>2,088</u>	<u>33,393</u>	<u>35,481</u>
Expenditure on:				
Raising funds	4	<u>(137)</u>	<u>(2,623)</u>	<u>(2,760)</u>
Charitable activities	5	<u>(301)</u>	<u>(28,761)</u>	<u>(29,062)</u>
Total expenditure		<u>(438)</u>	<u>(31,384)</u>	<u>(31,822)</u>
Net income		1,650	2,009	3,659
Transfers between funds		<u>(137)</u>	<u>137</u>	<u>-</u>
Net movement in funds		1,513	2,146	3,659
Reconciliation of funds				
Total funds brought forward		<u>1,075</u>	<u>18,086</u>	<u>19,161</u>
Total funds carried forward	14	<u><u>2,588</u></u>	<u><u>20,232</u></u>	<u><u>22,820</u></u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 14.

SKRUM

(Registration number: 06505701)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	635	-
Current assets			
Cash at bank and in hand	12	6,815	24,680
Creditors: Amounts falling due within one year	13	<u>(2,206)</u>	<u>(1,860)</u>
Net current assets		<u>4,609</u>	<u>22,820</u>
Net assets		<u>5,244</u>	<u>22,820</u>
Funds of the Charity:			
Restricted income funds			
Restricted Funds		4,173	20,232
Unrestricted income funds			
Unrestricted Funds		<u>1,071</u>	<u>2,588</u>
Total funds	14	<u>5,244</u>	<u>22,820</u>

For the financial year ending 31 December 2023 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 18 were approved by the Trustees, and authorised for issue on and signed on their behalf by:

.....
Mr N Larcombe-Williams
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The Charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 January 2019) - (Charities SORP (FRS 102)). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

SKRUM 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 notes.

Going concern

The Trustees have recently reviewed their policy for raising funds to enable the charity to continue as a viable entity and decided to switch the emphasis, from organising events and visiting schools to attract grants, to seeking funds from charities willing to support our efforts and objectives to reduce the scourge of HIV/Aids among the young people of Eswatini.

To this end the charity has been fortunate in securing a grant from the Atlas Foundation of £15,000 paid quarterly throughout 2024 and a grant from the Mercury Phoenix Trust of £39,400, £19,700 to be paid in March 2024 and the rest in the Autumn. These grants will enable the charity to provide funds to Eswatini for a further year.

The charity intends applying for further grants in the coming.

As a charity who spends 100% of its resources overseas there were no government grants available to help us throughout the year.

On this basis the accounts have been prepared on a going concern basis.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2023

Income and endowments

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

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2023

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The company holds the following financial instruments:

- Short term trade and other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

Recognition and measurement

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Charity's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	3,604	-	3,604	2,088
Grants, including capital grants;				
Grants from other charities	-	21,558	21,558	33,393
	<u>3,604</u>	<u>21,558</u>	<u>25,162</u>	<u>35,481</u>

4 Expenditure on raising funds

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising costs	<u>4,948</u>	<u>4,474</u>	<u>9,422</u>	<u>2,760</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Education of physical health	128	31,057	31,185	27,102
Governance costs	45	2,086	2,131	1,960
	<u>173</u>	<u>33,143</u>	<u>33,316</u>	<u>29,062</u>

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees				
Examination of the financial statements	-	1,966	1,966	1,620
Other governance costs	-	120	120	280
Allocated support costs	45	-	45	60
	<u>45</u>	<u>2,086</u>	<u>2,131</u>	<u>1,960</u>

7 Trustees' remuneration and expenses

No trustees have received any benefits or expenses from the charity during the year.

The Charity paid £402 (2022: £388) during the period in respect of Trustee indemnity insurance.

8 Staff costs

The Charity had no employees in the current or prior financial period.

9 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

10 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>1,966</u>	<u>1,620</u>

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2023

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	949	949
At 31 December 2023	<u>949</u>	<u>949</u>
Depreciation		
Charge for the year	314	314
At 31 December 2023	<u>314</u>	<u>314</u>
Net book value		
At 31 December 2023	<u>635</u>	<u>635</u>

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>6,815</u>	<u>24,680</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>2,206</u>	<u>1,860</u>

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2023

14 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
<i>General</i>				
General	2,588	3,604	(5,121)	1,071
Restricted funds				
Atlas Foundation	19,593	8,750	(25,989)	2,354
SOL	639	12,808	(11,628)	1,819
Total restricted funds	<u>20,232</u>	<u>21,558</u>	<u>(37,617)</u>	<u>4,173</u>
Total funds	<u>22,820</u>	<u>25,162</u>	<u>(42,738)</u>	<u>5,244</u>

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General	1,075	2,088	(438)	(137)	2,588
Restricted					
Wates Foundation	2,610	-	(2,610)	-	-
Mercury Pheonix Trust	10,000	-	(10,137)	137	-
Atlas Foundation	5,476	15,000	(883)	-	19,593
SOL	-	11,893	(11,254)	-	639
Geoff Herrington	-	6,500	(6,500)	-	-
Total restricted funds	<u>18,086</u>	<u>33,393</u>	<u>(31,384)</u>	<u>137</u>	<u>20,232</u>
Total funds	<u>19,161</u>	<u>35,481</u>	<u>(31,822)</u>	<u>-</u>	<u>22,820</u>

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2023

The specific purposes for which the restricted funds are to be applied are as follows:

Atlas Foundation - this grant is to be spent on the HIV/AIDS education and prevention project, and associated running costs. A balance of £19,593 was carried forward from last year, during the year £8,750 was received and £25,989 was spent. The balance of £2,354 will be carried forward for use in future periods.

SOL Foundation - A balance of £639 was carried forward from last year, £12,808 was received in the year to be spent on the HIV/AIDS education and prevention project. During the year £11,628 was spent leaving a balance of £1,819 for use in future periods.

15 Analysis of net assets between funds

	Unrestricted General fund £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	635	-	635
Current assets	2,642	4,173	6,815
Current liabilities	(2,206)	-	(2,206)
Total net assets	<u>1,071</u>	<u>4,173</u>	<u>5,244</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Current assets	4,448	20,232	24,680
Current liabilities	(1,860)	-	(1,860)
Total net assets	<u>2,588</u>	<u>20,232</u>	<u>22,820</u>

16 Related party transactions

During the year the Charity donated funds to SKRUM Eswatini charity which is run by the former founder of SKRUM, who remains closely connected to the SKRUM board. The former founder received an allowance for ambassadorial duties carried out on behalf of SKRUM. SKRUM Eswatini and applies to SKRUM to fund various expenditure in Eswatini and all decisions on whether to fund this expenditure are made by the Board of Trustees of SKRUM.

SKRUM

England & Wales - Charity number 1123597

Accounts

Company registration number: 06505701

Charity registration number: 1123597

SKRUM

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

SKRUM

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SKRUM

Reference and Administrative Details

Trustees

- Mr C P Oliver - Chairman
- Mr R Glanville
- Mrs J Golding
- Mr N Larcombe-Williams
- Mr T Muller-Foster
- Mr C M Forster

Principal Office:

- 12 Fitzford Cottages
- Tavistock
- Devon
- PL19 8BD

The Charity is incorporated in England and Wales.

Company Registration Number: 06505701

Charity Registration Number: 1123597

SKRUM

Trustees' Report

The Trustees, who are directors for the purposes of company law, present their annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Objects and aims

The Charity aims to give hope to the youth of Eswatini by using the game of rugby and its core values to engage the children and at the same time educating them about HIV/AIDS, inspiring better leadership in communities, raising awareness of gender violence and promoting the benefits of school and education.

Public benefit

The Charity benefits the public by furthering physical education of the younger generation through the teaching of sport.

Connecting Schools across Continents - through its School Partnership Programme the Charity helps to foster relationships between schools in the United Kingdom and partner schools in Eswatini thus raising awareness in the United Kingdom whilst also providing opportunities to raise funds to finance the Charity's activities in Southern Africa. The Charity also helps by educating the children in Eswatini on how to protect themselves against HIV/AIDS thus leading to an overall reduction in the rate of infection. The Charity promotes gender equality in Eswatini empowering girls to say "No" leading to a reduction in teenage pregnancies and gender based violence and introducing children to the game of rugby, encouraging them to play sport & stay healthy, leading to an improvement in the health and fitness of children in Eswatini.

Achievements and performance

In 2022, January to December has been somewhat of a roller coaster ride for schools and SKRUM Eswatini. The year started off well with schools reopening in January and all was well. Exams took up most of January.

February saw a continuation and escalation of the civil unrest experienced in 2021 with strikes throughout the country which led to many pupils not attending school for safety reasons. Crime levels rose and road blocks were frequent.

In March schools reopened and a period of relative calm was experienced within the country.

In April and May sporadic strikes by school pupils throughout the country saw violence within schools with a number of schools being burnt. The schools were closed.

During the period June to December, SKRUM was able to visit schools and hold classroom and coaching sessions.

During the year, the SKRUM team visited schools where and when possible and met with head teachers, sports teachers and guidance teachers to discuss the issues and their experiences pertaining to HIV/AIDS, gender equality, teenage pregnancy, drugs, and alcohol abuse by pupils. All feedback suggests the situation in the country has worsened due to the political demonstrations and instability over the last two years and the numbers have risen.

SKRUM

Trustees' Report

It was found that Head Teachers appreciated being able to share their worries for their pupils with the SKRUM team and receive help in addressing key issues in the classroom sessions. Encouraging children to stay in school was in their best interests.

For the limited number of sessions taking place, the pupils benefitted from the distraction from the internal political problems by playing sport, with all the physical and mental benefits that sport brings, and the classroom sessions addressed the important problems that the youth of Eswatini were experiencing during this difficult year.

During the year, a new coach was taken on and the team has now grown to 4 coaches including Michael Collinson, the founder of the charity.

Training Sessions:

Twenty five (25) Training Sessions.

Boys benefiting - One thousand & thirty seven (1,037) Girls benefiting - Seven hundred & eighty (780)

Classroom Sessions:

Twenty six (26) Classroom Sessions.

Boys benefiting - One thousand nine hundred & sixty six (1,966) Girls benefitting - One thousand eight hundred & fifty eight (1,858)

Financial Review

The Charity received donations during the year totalling £35,481 (2021: £25,269). Following the pandemic events were scaled back from January 2022 until June 2022 when the Charity was able to resume classroom visits and coaching. Total expenditure during the year amounted to £31,822 (2021:£31,059). At the year end total reserves stood at £22,820 (2021: £19,161).

Policy on reserves

Monies are being held for future donations to SKRUM Swaziland and charitable events to raise awareness and to cover general running costs for the next 3 months. The Trustees consider that this level will ensure that there are sufficient funds available to cover support and governance costs. At the year end, the unrestricted funds stood at £2,588 (2021: £1,075) which can be considered as free reserves.

Use of volunteers

The Charity makes no use of any volunteers, other than the Trustees.

Principal funding sources

The Charity receives its funding from donations and grants.

SKRUM

Trustees' Report

Going concern

Due to the pandemic, the Trustees have had to review our policy for raising funds for 2022 and future years if we are going to continue as a Charity.

During the year our operations were scaled back to align with the funds that were available to transfer to Eswatini and we managed to meet our revised objectives.

As a Charity who spends 100% of its resources overseas there were no government grants available to help us throughout the year.

Revenue from schools partnership programmes was non-existent but we were grateful to receive a large batch of sports kit from one of our school partners (Marlborough College) which was expedited to Eswatini to provide schools there with much-needed training attire.

We lost the services of one of our female coaches early in the year but were fortunate in replacing her with another good female coach to carry on our Female Equality Sessions. We also lost the services of our marketing and communications executive who helped organise our events in the past and was responsible for applying to various charities for funds. This meant that a total re-think was necessary on how we operate in the future and where we go to get our funds.

The Trustees therefore decided to switch the emphasis from organising events and visiting schools to attract grants to seeking funds from charities willing to support our efforts and objectives to reduce the scourge of HIV/Aids among the young people of Eswatini.

To this end the Charity has been fortunate in securing a grant from the Atlas Foundation of £20,000 paid quarterly up to March 2023. This grant, together with the last tranche of the SOL Foundation three-year award that is due in February 2023, for the sum of CHF15,000 (approx £11,000) will enable the Charity to provide funds to Eswatini for a further year. However, in doing so we will have to draw on our reserves or lower our budget commitments.

The Charity intends applying for further grants in the coming year including the Mercury Phoenix Trust which has been so generous to us over the past years. We are still hopeful that the Eswatini High Commissioner's promise of a grant will be forthcoming and this could amount to £8,000 during 2023.

These grants together with small donations received from members of the public who have supported Skrum over the years and in particular a lucrative tennis tournament organised by one of our Trustees should see the Charity in a viable position for at least the next two years.

On this basis the accounts have been prepared on a going concern basis.

It must be noted, however, that raising funds for a foreign concern in a period of high costs of energy and food, together with the problems that exist with the war in the Ukraine, is causing the Trustees some concern and during 2023 we will have to look closely at how we are going to provide funds to Skrum in Eswatini. With this in mind it is intended that representatives from the Trustees will visit Eswatini in 2023 to discuss these problems with the CEO and explore what it is the Trustees can do to assist Skrum in Eswatini should the Charity in the UK not be in a position to continue financing a number of their projects.

SKRUM

Trustees' Report

Structure, governance and management

Nature of governing document

The Charity is controlled by its Governing Document, a Deed of Trust, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of Trustees

Trustees are invited to join by the existing group of Trustees. Appointments must be agreed by a majority vote.

Induction and training of Trustees

New Trustees are trained to ensure that they are following the guidance on generating funds for the Charity's purpose to the correct standard.

Arrangements for setting key management personnel remuneration

The Charity considers all Trustees to be key management personnel, all of whom are volunteers and receive no remuneration for their roles as Trustees.

The annual report was approved by the Trustees of the Charity on 24/04/2023 and signed on its behalf by

.....
Mr N Lardombe-Williams
Trustee

SKRUM

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of SKRUM 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 FRS 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. 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the Charity on 24/04/2023 and signed on its behalf by:


.....
Mr N Larcombe-Williams
Trustee

SKRUM

Independent Examiner's Report to the trustees of SKRUM ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the Charity's Trustees of the SKRUM (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 SKRUM 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

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 SKRUM 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.



Duncan Leslie
PKF-Francis Clark LLP

Melville Building East
Royal William Yard
Plymouth
PL1 3RP

Date:.....26/04/2023.....

SKRUM

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations	3	2,088	33,393	35,481
Total income		2,088	33,393	35,481
Expenditure on:				
Raising funds	4	(137)	(2,623)	(2,760)
Charitable activities	5	(301)	(28,761)	(29,062)
Total expenditure		(438)	(31,384)	(31,822)
Net income		1,650	2,009	3,659
Transfers between funds		(137)	137	-
Net movement in funds		1,513	2,146	3,659
Reconciliation of funds				
Total funds brought forward		1,075	18,086	19,161
Total funds carried forward	12	2,588	20,232	22,820
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations	3	2,561	22,708	25,269
Total income		2,561	22,708	25,269
Expenditure on:				
Raising funds	4	(6,631)	-	(6,631)
Charitable activities	5	(3,766)	(20,662)	(24,428)
Total expenditure		(10,397)	(20,662)	(31,059)
Net (expenditure)/income		(7,836)	2,046	(5,790)
Net movement in funds		(7,836)	2,046	(5,790)
Reconciliation of funds				
Total funds brought forward		8,911	16,040	24,951
Total funds carried forward	12	1,075	18,086	19,161

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 12.

The notes on pages 10 to 17 form an integral part of these financial statements.

SKRUM

(Registration number: 06505701)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand	10	24,680	27,341
Creditors: Amounts falling due within one year	11	<u>(1,860)</u>	<u>(8,180)</u>
Net assets		<u>22,820</u>	<u>19,161</u>
Funds of the Charity:			
Restricted income funds			
Restricted Funds		20,232	18,086
Unrestricted income funds			
Unrestricted Funds		<u>2,588</u>	<u>1,075</u>
Total funds	12	<u>22,820</u>	<u>19,161</u>

For the financial year ending 31 December 2022 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 17 were approved by the Trustees, and authorised for issue on 24/04/2023, and signed on their behalf by:

.....
Mr N Lacombe-Williams
Trustee

The notes on pages 10 to 17 form an integral part of these financial statements.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The Charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 October 2019) - (Charities SORP (FRS 102)). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

SKRUM 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 notes.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2022

Going concern

Due to the pandemic, the Trustees have had to review our policy for raising funds in 2022 and future years if we are going to continue as a viable entity.

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As a Charity who spends 100% of its resources overseas there were no government grants available to help us throughout the year.

Revenue from schools partnership programmes were non-existent but we were grateful to receive a large batch of sport kit from one of our school partners (Marlborough College) that was expedited to Eswatini to provide schools there with much needed training attire.

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The Charity intends applying for further grants in the coming year including the Mercury Phoenix Trust which has been so generous to us over the past years.

We are still hopeful that the Eswatini High Commissioner's promise of a grant will be forthcoming and this could amount to £8,000 during 2023.

These grants, together with small donations received from members of the public who have supported Skrum over the years and in particular a lucrative tennis tournament organised by one of our trustees, should see the charity in a viable position for the coming year.

On this basis the accounts have been prepared on a going concern basis.

It must be noted, however, that raising funds for a foreign concern in a period of high costs of energy and food, together with the problems that exist with the war in the Ukraine, is causing the trustees some concern and during 2023 we will have to look closely at how we are going to provide funds to Skrum in Eswatini. With this in mind it is intended that representatives from the trustees will visit Eswatini in 2023 to discuss these problems with the CEO and explore what it is the trustees can do to assist Skrum in Eswatini should the Charity in the UK not be in a position to continue financing a number of their projects.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2022

Income and endowments

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

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2022

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The company holds the following financial instruments:

- Short term trade and other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

Recognition and measurement

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Charity's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	2,088	-	2,088	2,561
Grants, including capital grants;				
Grants from other charities	-	33,393	33,393	22,708
	<u>2,088</u>	<u>33,393</u>	<u>35,481</u>	<u>25,269</u>

4 Expenditure on raising funds

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising costs	<u>137</u>	<u>2,623</u>	<u>2,760</u>	<u>6,631</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Education of physical health	60	27,042	27,102	22,363
Governance costs	241	1,719	1,960	2,065
	<u>301</u>	<u>28,761</u>	<u>29,062</u>	<u>24,428</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Other governance costs	181	1,719	1,900	1,990
Allocated support costs	60	-	60	75
	<u>241</u>	<u>1,719</u>	<u>1,960</u>	<u>2,065</u>

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2022

7 Trustees' remuneration and expenses

No Trustees nor any persons connected with them, have received any remuneration from the Charity during the year (2021 - £nil).

No Trustees have received any reimbursed expenses or any other benefits from the Charity during the year (2021 - £nil).

The Charity paid £388 (2021: £383) during the period in respect of Trustee indemnity insurance.

8 Staff costs

The Charity had no employees in the current or prior financial period.

9 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

10 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>24,680</u>	<u>27,341</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,860	1,680
Deferred income	-	6,500
	<u>1,860</u>	<u>8,180</u>
	2022 £	2021 £
Deferred income at 1 January 2022	(6,500)	(12,232)
Resources deferred in the period	-	6,500
Amounts released from previous periods	6,500	12,232
Deferred income at year end	<u>-</u>	<u>6,500</u>

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2022

12 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General	1,075	2,088	(438)	(137)	2,588
Restricted funds					
Wates Foundation	2,610	-	(2,610)	-	-
Mercury Pheonix Trust	10,000	-	(10,137)	137	-
Atlas Foundation	5,476	15,000	(883)	-	19,593
SOL	-	11,893	(11,254)	-	639
Geoff Herrington	-	6,500	(6,500)	-	-
Total restricted funds	18,086	33,393	(31,384)	137	20,232
Total funds	19,161	35,481	(31,822)	-	22,820

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
<i>General</i>				
General	8,911	2,562	(10,398)	1,075
Restricted				
Wates Foundation	5,050	-	(2,440)	2,610
Mercury Pheonix Trust	1,750	10,000	(1,750)	10,000
Atlas Foundation	8,000	476	(3,000)	5,476
SOL	-	12,232	(12,232)	-
Spirit of Rugby	1,240	-	(1,240)	-
Total restricted funds	16,040	22,708	(20,662)	18,086
Total funds	24,951	25,270	(31,060)	19,161

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2022

The specific purposes for which the restricted funds are to be applied are as follows:

Wates Foundation - this grant is to be spent towards the costs of offering disadvantaged young adults, aged 18/25 from the UK the opportunity to visit SKRUM in Swaziland and act as a volunteer coach. The grant provider approved a variation in spend last year and during the period the balance of £2,610 was fully spent on monitoring and evaluation.

Mercury Phoenix Trust and Atlas Foundation - these grants are to be spent on the HIV/AIDS education and prevention project, and associated running costs. The balances of £10,000 and £5,476 were carried forward from last year. During the year, £15,000 was received from the Atlas Foundation and £10,883 was spent from funds leaving a balance of £19,593 on the Atlas Foundation fund which will be carried forward for use in future periods.

Geoff Herrington - this grant is to part fund the Schools Outreach Programme which will visit primary and secondary schools across Eswatini. £6,500 was received last year for use in the current year and was fully spent during the year.

SOL Foundation - £11,893 was received in the period for use in the current year to be spent on the HIV/AIDS education and prevention project. £11,254 was spent in the year and the balance of £639 will be carried forward for use in future periods.

13 Analysis of net assets between funds

	Unrestricted General fund £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	4,448	20,232	24,680
Current liabilities	(1,860)	-	(1,860)
Total net assets	<u>2,588</u>	<u>20,232</u>	<u>22,820</u>

	Unrestricted funds General £	Other £	Total funds at 31 December 2021 £
Current assets	9,255	18,086	27,341
Current liabilities	(8,180)	-	(8,180)
Total net assets	<u>1,075</u>	<u>18,086</u>	<u>19,161</u>

14 Related party transactions

During the year the Charity donated funds to SKRUM Swaziland charity which is run by the former founder of SKRUM, who remains closely connected to the SKRUM board. The former founder received an allowance for ambassadorial duties carried out on behalf of SKRUM. SKRUM Swaziland applies to SKRUM to fund various expenditure in Swaziland and all decisions on whether to fund this expenditure are made by the Board of Trustees of SKRUM.

SKRUM

England & Wales - Charity number 1123597

Accounts

Company registration number: 06505701

Charity registration number: 1123597

SKRUM

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

SKRUM

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SKRUM

Reference and Administrative Details

Trustees Mr C P Oliver - Chairman
Mr R Glanville
Mrs J Golding
Mr N Larcombe-Williams
Mr T Muller-Foster
Mr C M Forster

Secretary Mrs J Golding

Principal Office 12 Fitzford Cottages
Tavistock
Devon
PL19 8BD

The Charity is incorporated in England & Wales.

Company Registration Number 06505701

Charity Registration Number 1123597

SKRUM

Trustees' Report

The Trustees, who are directors for the purposes of company law, present their annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Objects and aims

The Charity aims to give hope to the youth of Eswatini by using the game of rugby and its core values to engage the children and at the same time educating them about H.I.V/ AIDS, inspiring better leadership in communities, raising awareness of gender violence and promoting the benefits of school and education.

Public benefit

The Charity benefits the public by furthering physical education of the younger generation through the teaching of sport.

Connecting Schools across Continents - Through its School Partnership Programme the Charity helps to foster relationships between schools in the United Kingdom and partner schools in Eswatini thus raising awareness in the United Kingdom whilst also providing opportunities to raise funds to finance the Charity's activities in Southern Africa. By educating the children in Eswatini on how to protect themselves against HIV/AIDS thus leading to an overall reduction in the rate of infection. Promoting gender equality in Eswatini and empowering girls to say "No" leading to a reduction in teenage pregnancies and gender based violence. Introducing children to the game of rugby, encouraging them to play sport & stay healthy, leading to an improvement in the health and fitness of children in Eswatini.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

2021 has been the most challenging year in SKRUM's history. It would have been impossible to predict the outside effects that have thwarted our work throughout the year. However, the team in Eswatini have done their best to remain positive and ensure SKRUM is offering the most relevant HIV education to our beneficiaries.

The year started in full lockdown due to Covid-19 with schools closed, no team sport permitted and curfews in place. Schools eventually reopened to exam year group pupils in April, whilst other lockdown measures remained in place. SKRUM was granted special permission from the Government to visit schools to conduct our HIV and gender equality awareness programmes, as the pandemic was having a negative impact on HIV infection rates.

In the last week of June, pro-democracy demonstrations took place across Eswatini leading to civil unrest and curfews. Schools were temporarily shut, and we were forced to halt our programme once again. Schools remained closed and curfews in place throughout July and August due to a combination of civil unrest and a rise in covid cases.

SKRUM

Trustees' Report

September brought a period of relative calm and schools began to open again. However, the worst period of civil unrest in recent history came in October with schools a particular target. It became too dangerous for pupils to attend schools which were forced to close again. Many schools were burnt, and pupils injured, during this time.

The situation calmed in November and December with some pupils returning to school prior to the Christmas holidays. We were also finally allowed to return to rugby training in December, with Covid safety measures in place. This period of calm remains and schools fully reopened mid-January 2022.

The disruption to Eswatini children's education over 22 months has had significant knock-on effects. There has been a rise in domestic violence, teenage pregnancy, substance abuse and financial hardship, with many children not returning to school to complete their education. The Eswatini government recognised that 'the rate of teenage pregnancy, sexual abuse, child labour and early child marriages has notably increased since the closure of schools.' All these factors are known to increase HIV infection, especially amongst adolescent and young adult females.

Our research shows that 88% of head teachers believe that girls drop out of school too early, with 95% highlighting teenage pregnancy as a reason for this. All schools we questioned believe there is a need for more training on HIV awareness, gender equality and female health, requesting SKRUM sessions at least once every 6 months. They have also asked us to train their staff on these topics and we are looking at ways to incorporate this into our activity for 2022.

2021 SKRUM Activity

Although our activity was severely restricted this year, we provided the following sessions:

SKRUM HIV Classroom Sessions

1,129 Boys, 1,060 Girls

Umbhoco weNgabisa Female Equality Classroom Sessions

65 Girls

SKRUM Community Sessions

23 participants

Total number of beneficiaries reached - 2,277

During the months when schools were closed and travel restrictions were in place, the SKRUM team conducted extensive research for monitoring and evaluating our programme. We conducted presentations, meetings and telephone interviews with head teachers and guidance teachers in over 150 schools to understand their concerns and how best the SKRUM programme can address these issues.

SKRUM

Trustees' Report

The SKRUM team met with officials from the Ministry of Health, the Ministry of Education and the British High Commission, to discuss gender equality and the need for improved education to address teenage pregnancy and HIV/AIDS infection rates.

We have listened to our stakeholders, including pupils, teachers, and government ministers, about their concerns of the effects of the pandemic on HIV and gender equality. We have adapted the content of our programme to address these concerns, including teenage pregnancy, alcohol and substance abuse, all of which can lead to an increase in HIV infection in young people. We have updated our information leaflets and created HIV awareness posters which we distributed to 192 schools across the Kingdom. For additional awareness we painted Sipho's (SKRUM's awareness logo) on 6 new schools.

Teacher Feedback from SKRUM training sessions:

"Children learnt to stop discriminating against one another".

"The session was very helpful as the students could relate to what was being said".

"The teachers were so happy as this education is needed, SKRUM must come again".

"The female equality, health and hygiene session was very interesting for the girls".

"The session was very educational, and the pupils received good life skills".

"No-one else is teaching girls about equality and female health".

"Children were asked about what they had learnt and they remembered that HIV is real and that it is out there".

Financial review

The Charity received donations during the year totalling £25,269. Due to the pandemic events were scaled back and total expenditure during the year amounted to £31,059. At the year end total reserves stood at £19,161.

Policy on reserves

Monies are being held for future donations to SKRUM Swaziland and charitable events to raise awareness and to cover general running costs for the next 3 months. The Trustees consider that this level will ensure that there are sufficient funds available to cover support and governance costs. At the year end, the unrestricted funds stood at £1,075 which can be considered as free reserves.

Use of volunteers

The Charity makes no use of any volunteers, other than the Trustees.

Principal funding sources

The Charity receives its funding from donations and grants.

SKRUM

Trustees' Report

Going concern

During 2020 there were no opportunities to apply for UK Government Covid -19 assistance as all funds raised are used to support the charity in Eswatini. The local Eswatini government did not offer any Covid -19 related support.

Fortunately, some of the grants received during the year had been applied for in the previous year and were still forthcoming. However some of our funders froze payment until it was seen what impact Covid -19 would have on the activities of our charity.

Throughout 2020 SKRUM U.K. were unable to put on any fund-raising events nor did it expect to receive any revenue from school partnership programmes.

In Eswatini, schools were closed from March 2020 and have only recently reopened. There was unrest in the cities as there was no furloughing. The SKRUM team was unable to visit schools and communities to carry out their work in the usual way and therefore the coaches were asked to take all their holiday allowance.

Consideration was given as to whether we should close the charity but it was decided not to do so at that stage as some funding was still being received.

It was decided to cancel the visits of the SKRUM Eswatini CEO which normally provided essential opportunities to raise funds through dinners and school presentations. He was also asked to produce a cost saving plan in view of the pandemic. Subsequently, 2 of the 4 coaches left the charity and outreach work put on hold which meant less costs were needed for motor vehicle maintenance and support activity. The 2 remaining female rugby coaches were put on a 2/3 day week and their salaries reduced accordingly.

Going forward, we are still applying for grants and the SOL Foundation has granted £36,700 towards coaches and running costs to be spread over 3 years at a rate of £12,230 per year commencing in January 2021. The Mercury Phoenix Trust also granted an additional £10,000 to help the charity see its way through this difficult period. We are still applying for grants and are confident that more funds will be forthcoming as we move through 2022, however our income from volunteers, school visits and fundraising continues to be severely affected.

At the year end the Charity had free reserves of £1,075 sufficient to cover essential ongoing costs. As the Charity's activities and associated costs can be scaled back as required the accounts have been prepared on a going concern basis.

Future Aspirations

SKRUM Operational Plan 2022

The school year in Eswatini is planned to be 36 weeks. This may be changed by the Ministry of Education, as the summer holidays (6 weeks) may be cancelled. Therefore, the school year will be 42 weeks. Should this happen, our operational plan shall be amended to reflect the changes.

We aim to visit schools during 30 weeks of the year (avoiding the start of each term and exam periods when schools are particularly busy). Our research indicates that the optimum number of participants in HIV awareness session is 40 and that even smaller groups are ideal for the Female Equality sessions in order to ensure the best engagement and outcomes. We have taken this research into account in the figures below.

SKRUM

Trustees' Report

SKRUM HIV/AIDS Sessions

Classroom

Hold 2 classroom sessions per week with 40 pupils per session, selected by the head teacher.

Coaching

Hold 2 introduction to rugby sessions per week with 40 participants, both boys and girls.

SKRUM Umbhoco weNgabisa Female Equality Sessions

Classroom

Hold 2 classroom sessions per week with 20 pupils per session, selected by the head teacher.

Coaching

Hold 2 introduction to rugby sessions per week for girls only, with 20 participants per session.

Total number of pupils receiving classroom or coaching sessions over 30 weeks = 7,200.

Community Sessions

During the school holidays we aim to hold community sessions introducing attendees to the game of rugby and raising awareness of HIV and gender equality. We plan to run 20 Community Sessions during the year with an estimated 30 participants per session. These sessions are open to males and females of all ages.

The total number of beneficiaries reached in community sessions = 750.

Rugby Coaching and Training Workshops

We will identify interested teachers and pupils who wish to learn more about the game of rugby and SKRUM. We will hold 8 one-day World Rugby 'Rugby Ready' coaching workshops at locations throughout the country, 4 of which will be for teachers and 4 for pupils. The aim of these workshops is to encourage more schools to introduce the game of rugby into their activities and to encourage pupils to join their local rugby club.

Inter Schools Tag Rugby Tournaments

Inter Schools Tag Rugby Tournaments will take place in the second half of 2022. Discussions will be held with head teachers and sports teachers to identify interested schools and dates scheduled around the school calendar. Tournaments will be held for both boys and girls.

Train the Teacher

Schools have requested that we include a training session for teachers during our visits. We are currently looking at content and ways to deliver these sessions and aim to introduce Train the Teacher sessions in the second half of the school year. These sessions will allow teachers to incorporate the topics covered into their curriculum, ensuring the key HIV and gender equality messages stay with the children after SKRUM have left.

Awareness and Evaluation

We will continue to raise awareness of HIV/AIDS in Female Equality through the distribution of posters and leaflets in schools and communities and painting Siphos on school walls. We will also continue our discussions with government officials to ensure HIV infection rates, teenage pregnancy and promoting female equality remain high on the agenda. Our monitoring and evaluation programme will remain in place, with questionnaires given to all students and head teachers, to ensure our programme is the best it can be.

The operational plan for 2022 is based in the current situation in Eswatini with schools open, rugby allowed to be played and no restrictions on travelling across the country. However, this is not without risk. We believe that the threat of school closures and restrictions to rugby and travel due to Covid-19 are lower this year than in 2020 and 2021, however there may be further disruption due to civil unrest in 2022, which could affect our operational plan.

SKRUM

Trustees' Report

Structure, governance and management

Nature of governing document

The Charity is controlled by its Governing Document, a Deed of Trust, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of Trustees

Trustees are invited to join by the existing group of Trustees. Appointments must be agreed by a majority vote.

Induction and training of Trustees


New Trustees are trained to ensure that they are following the guidance on generating funds for the Charity's purpose to the correct standard.

Arrangements for setting key management personnel remuneration

The Charity considers all Trustees to be key management personnel, all of whom are volunteers and receive no remuneration for their roles as Trustees.

This report was approved by the Trustees of the Charity on ~~17.06.22~~ and signed on its behalf by:

.....
Mr N Larcombe-Williams
Trustee

Two handwritten signatures are present. The first is in blue ink and is a cursive signature. The second is in black ink and is a more complex, scribbled signature.

SKRUM

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of SKRUM for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

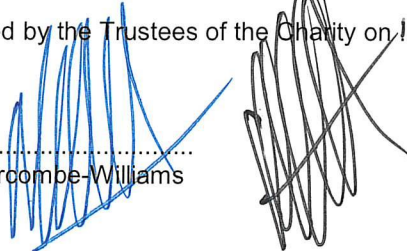
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the Charity on ~~1.7.2021~~ and signed on its behalf by:

.....
Mr N Larcombe-Williams
Trustee

The image shows two handwritten signatures. The first is in blue ink and is a dense, scribbled signature. The second is in black ink and is also a dense, scribbled signature. Both signatures are positioned above the printed name of Mr N Larcombe-Williams.

SKRUM

Independent Examiner's Report to the Trustees of SKRUM

I report to the Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021 which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

As the Charity's Trustees of SKRUM (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 SKRUM 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

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 SKRUM 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.



Duncan Leslie
PKF-Francis Clark LLP

North Quay House
Sutton Harbour
Plymouth
PL4 0RA

Date: 22/06/2022.....

SKRUM

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations	3	<u>2,561</u>	<u>22,708</u>	<u>25,269</u>
Total income		<u>2,561</u>	<u>22,708</u>	<u>25,269</u>
Expenditure on:				
Raising funds	4	<u>(6,631)</u>	-	<u>(6,631)</u>
Charitable activities	5	<u>(3,766)</u>	<u>(20,662)</u>	<u>(24,428)</u>
Total expenditure		<u>(10,397)</u>	<u>(20,662)</u>	<u>(31,059)</u>
Net (expenditure)/income		<u>(7,836)</u>	<u>2,046</u>	<u>(5,790)</u>
Net movement in funds		<u>(7,836)</u>	<u>2,046</u>	<u>(5,790)</u>
Reconciliation of funds				
Total funds brought forward		<u>8,911</u>	<u>16,040</u>	<u>24,951</u>
Total funds carried forward	12	<u><u>1,075</u></u>	<u><u>18,086</u></u>	<u><u>19,161</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total Period to 2020 £
Income and Endowments from:				
Donations	3	<u>12,367</u>	<u>11,122</u>	<u>23,489</u>
Total income		<u>12,367</u>	<u>11,122</u>	<u>23,489</u>
Expenditure on:				
Raising funds	4	<u>(11,043)</u>	-	<u>(11,043)</u>
Charitable activities	5	<u>(12,285)</u>	<u>(19,900)</u>	<u>(32,185)</u>
Total expenditure		<u>(23,328)</u>	<u>(19,900)</u>	<u>(43,228)</u>
Net expenditure		<u>(10,961)</u>	<u>(8,778)</u>	<u>(19,739)</u>
Net movement in funds		<u>(10,961)</u>	<u>(8,778)</u>	<u>(19,739)</u>
Reconciliation of funds				
Total funds brought forward		<u>19,872</u>	<u>24,818</u>	<u>44,690</u>
Total funds carried forward	12	<u><u>8,911</u></u>	<u><u>16,040</u></u>	<u><u>24,951</u></u>

All of the Charity's activities derive from continuing operations during the above two periods.
The funds breakdown is shown in note 12.

SKRUM

(Registration number: 06505701)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	10	27,341	38,833
Creditors: Amounts falling due within one year	11	<u>(8,180)</u>	<u>(13,882)</u>
Net assets		<u>19,161</u>	<u>24,951</u>
Funds of the charity:			
Restricted income funds			
Restricted Funds		18,086	16,040
Unrestricted income funds			
Unrestricted Funds		<u>1,075</u>	<u>8,911</u>
Total funds	12	<u>19,161</u>	<u>24,951</u>

For the financial year ending 31 December 2021 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 10 to 19 were approved by the Trustees, and authorised for issue on 17/06/21 and signed on their behalf by:

.....
Mr N Larcombe-Williams
Trustee

The notes on pages 12 to 19 form an integral part of these financial statements.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The Charity is a company limited by guarantee and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

SKRUM 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 notes.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

Going concern

During 2020 there were no opportunities to apply for UK Government Covid -19 assistance as all funds raised are used to support the charity in Eswatini. The local Eswatini government did not offer any Covid -19 related support.

Fortunately, some of the grants received during the year had been applied for in the previous year and were still forthcoming. However some of our funders froze payment until it was seen what impact Covid - 19 would have on the activities of our charity.

Throughout 2020 SKRUM U.K. were unable to put on any fund-raising events nor did it expect to receive any revenue from school partnership programmes.

In Eswatini, schools were closed from March 2020 and have only recently reopened. There was unrest in the cities as there was no furloughing. The SKRUM team was unable to visit schools and communities to carry out their work in the usual way and therefore the coaches were asked to take all their holiday allowance.

Consideration was given as to whether we should close the charity but it was decided not to do so at that stage as some funding was still being received.

It was decided to cancel the visits of the SKRUM Eswatini CEO which normally provided essential opportunities to raise funds through dinners and school presentations. He was also asked to produce a cost saving plan in view of the pandemic. Subsequently, 2 of the 4 coaches left the charity and outreach work put on hold which meant less costs were needed for motor vehicle maintenance and support activity. The 2 remaining female rugby coaches were put on a 2/3 day week and their salaries reduced accordingly.

Going forward, we are still applying for grants and the SOL Foundation has granted £36,700 towards coaches and running costs to be spread over 3 years at a rate of £12,230 per year commencing in January 2021. The Mercury Phoenix Trust also granted an additional £10,000 to help the charity see its way through this difficult period. We are still applying for grants and are confident that more funds will be forthcoming as we move through 2022, however our income from volunteers, school visits and fundraising continues to be severely affected.

At the year end the Charity had free reserves of £1,075 sufficient to cover essential ongoing costs. As the Charity's activities and associated costs can be scaled back as required the accounts have been prepared on a going concern basis.

Income and endowments

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

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The company holds the following financial instruments:

- Short term trade and other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

Recognition and measurement

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Charity's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted General funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	2,561	-	2,561	2,367
Grants, including capital grants;				
Grants from other charities	-	22,708	22,708	21,122
	<u>2,561</u>	<u>22,708</u>	<u>25,269</u>	<u>23,489</u>

4 Expenditure on raising funds

	Unrestricted General funds £	Total 2021 £	Total 2020 £
Fundraising costs	6,631	6,631	10,977
Depreciation, amortisation and other similar costs	-	-	66
	<u>6,631</u>	<u>6,631</u>	<u>11,043</u>

5 Expenditure on charitable activities

	Unrestricted General funds £	Restricted funds £	Total 2021 £	Total 2020 £
Education of physical health	1,701	20,662	22,363	29,550
Governance costs	2,065	-	2,065	2,635
	<u>3,766</u>	<u>20,662</u>	<u>24,428</u>	<u>32,185</u>

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Analysis of governance and support costs

Governance costs

	Unrestricted General funds £	Total 2021 £	Total 2020 £
Independent Examiner			
Independent examiner's costs	1,440	1,440	1,410
Independent examiner's other costs	550	550	1,023
Trustees' remuneration and expenses	-	-	120
Allocated support costs	75	75	82
	<u>2,065</u>	<u>2,065</u>	<u>2,635</u>

7 Trustees' remuneration and expenses

No Trustees nor any persons connected with them, have received any remuneration from the Charity during the period (2020 - £nil).

No trustees have received any reimbursed expenses or any other benefits from the charity during the year (2020 - £nil).

The Charity paid £383 (2020: £383) during the period in respect of Trustee indemnity insurance.

8 Staff costs

The Charity had no employees in the current or prior financial period.

9 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

10 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>27,341</u>	<u>38,833</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,680	1,650
Deferred income	<u>6,500</u>	<u>12,232</u>
	<u>8,180</u>	<u>13,882</u>

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General				
General	8,911	2,562	(10,398)	1,075
Restricted funds				
Wates Foundation	5,050	-	(2,440)	2,610
Mercury Pheonix Trust	1,750	10,000	(1,750)	10,000
Atlas Foundation	8,000	476	(3,000)	5,476
SOL	-	12,232	(12,232)	-
Spirit of Rugby	1,240	-	(1,240)	-
Total restricted funds	<u>16,040</u>	<u>22,708</u>	<u>(20,662)</u>	<u>18,086</u>
Total funds	<u>24,951</u>	<u>25,270</u>	<u>(31,060)</u>	<u>19,161</u>

The specific purposes for which the restricted funds are to be applied are as follows:

Wates Foundation - this grant is to be spent towards the costs of offering disadvantaged young adults, aged 18/25 from the UK the opportunity to visit SKRUM in Swaziland and act as a volunteer coach. The grant provider approved a variation in spend and during the period £2,440 was spent on monitoring and evaluation, the balance on the fund of £2,610 will be carried forward for use in future periods.

Mercury Phoenix Trust and Atlas Foundation - these grants are to be spent on the HIV/AIDS education and prevention project, and associated running costs. The balances of £10,500 and £8,000 were carried forward from last year. During the year, £10,000 was received from the Mercury Phoenix Trust and £12,863 was spent, the balance of £15,476 will be carried forward for use in future periods.

Spirit of Rugby - this grant is for the setting up of the Women Just Rugby programme. The balance of £1,240 was carried forward from last year and fully spent during the year.

SOL Foundation - this grant was received last year for use in the current year to be spent on the HIV/AIDS education and prevention project. The grant was fully spent in the year.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General				
General	19,872	12,367	(23,328)	8,911
Restricted				
Wates Foundation	8,850	-	(3,800)	5,050
Mercury Pheonix Trust	10,000	-	(8,250)	1,750
Atlas Foundation	5,000	5,000	(2,000)	8,000
Spirit of Rugby	968	6,122	(5,850)	1,240
Total restricted funds	<u>24,818</u>	<u>11,122</u>	<u>(19,900)</u>	<u>16,040</u>
Total funds	<u>44,690</u>	<u>23,489</u>	<u>(43,228)</u>	<u>24,951</u>

13 Analysis of net assets between funds

	Unrestricted General fund £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	9,255	18,086	27,341
Current liabilities	(8,180)	-	(8,180)
Total net assets	<u>1,075</u>	<u>18,086</u>	<u>19,161</u>
	Unrestricted General fund £	Restricted funds £	Total funds at 31 December 2020 £
Current assets	22,793	16,040	38,833
Current liabilities	(13,882)	-	(13,882)
Total net assets	<u>8,911</u>	<u>16,040</u>	<u>24,951</u>

14 Related party transactions

During the year the Charity donated funds to SKRUM Swaziland charity which is run by the former founder of SKRUM, who remains closely connected to the SKRUM board. The former founder received an allowance for ambassadorial duties carried out on behalf of SKRUM. SKRUM Swaziland applies to SKRUM to fund various expenditure in Swaziland and all decisions on whether to fund this expenditure are made by the Board of Trustees of SKRUM.