

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 Larcombe-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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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	<u>241</u>	<u>1,719</u>	<u>1,960</u>	<u>2,065</u>
	<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	<u>60</u>	<u>-</u>	<u>60</u>	<u>75</u>
	<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	<u>-</u>	<u>6,500</u>
	<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	<u>6,500</u>	<u>12,232</u>
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					
General					
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				
General				
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.