

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 Sipho's 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

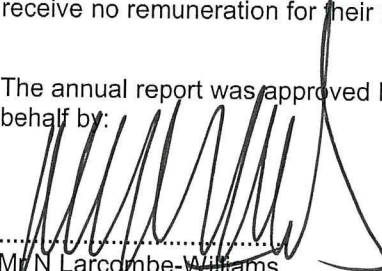
Induction and training of Trustees

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 9/5/24 and signed on its behalf by:


.....
Mr 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	3,604	21,558	25,162
Total income		3,604	21,558	25,162
Expenditure on:				
Raising funds	4	(4,948)	(4,474)	(9,422)
Charitable activities	5	(173)	(33,143)	(33,316)
Total expenditure		(5,121)	(37,617)	(42,738)
Net expenditure		(1,517)	(16,059)	(17,576)
Net movement in funds		(1,517)	(16,059)	(17,576)
Reconciliation of funds				
Total funds brought forward		2,588	20,232	22,820
Total funds carried forward	14	1,071	4,173	5,244

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	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	14	2,588	20,232	22,820

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

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	<u>45</u>	<u>2,086</u>	<u>2,131</u>	<u>1,960</u>
	<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	949	949
Depreciation		
Charge for the year	314	314
At 31 December 2023	314	314
Net book value		
At 31 December 2023	635	635

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	6,815	24,680

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	2,206	1,860

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	1,071	4,173	5,244

	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	2,588	20,232	22,820

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.