

**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

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

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# SKRUM

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# SKRUM

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

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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

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### 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

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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						
<b>Income from:</b>							
Donations and legacies	3	41,331	79,699	121,030	3,604	21,558	25,162
<b>Total income</b>		<u>41,331</u>	<u>79,699</u>	<u>121,030</u>	<u>3,604</u>	<u>21,558</u>	<u>25,162</u>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<u>28,323</u>	<u>9,173</u>	<u>37,496</u>	<u>5,121</u>	<u>37,617</u>	<u>42,738</u>
<b>Net income/(expenditure) and movement in funds</b>		13,008	70,526	83,534	(1,517)	(16,059)	(17,576)
<b>Reconciliation of funds:</b>							
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>
<b>Fund balances at 31 December 2024</b>		<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**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	11		4,149		635
<b>Current assets</b>					
Cash at bank and in hand		85,829		6,815	
<b>Creditors: amounts falling due within one year</b>	12	(1,200)		(2,206)	
<b>Net current assets</b>			84,629		4,609
<b>Total assets less current liabilities</b>			88,778		5,244
<b>The funds of the charity</b>					
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

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### 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

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### 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 £
<b>Fundraising and publicity</b>						
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 £
<b>Direct costs</b>		
Depreciation and impairment	586	314
Education of physical health	33,424	30,871
	<u>34,010</u>	<u>31,185</u>
<b>Share of support and governance costs (see note 6)</b>		
Governance	2,370	2,131
	<u>36,380</u>	<u>33,316</u>
<b>Analysis by fund</b>		
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
<b>Analysed between:</b>		
Education of physical health	2,370	2,131

### 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

### 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 £
<b>Cost</b>	
At 1 January 2024	949
Additions	4,100
	<hr/>
At 31 December 2024	5,049
	<hr/>
<b>Depreciation and impairment</b>	
At 1 January 2024	314
Depreciation charged in the year	586
	<hr/>
At 31 December 2024	900
	<hr/>
<b>Carrying amount</b>	
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 £
<b>At 31 December 2024:</b>			
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 £
<b>At 31 December 2023:</b>			
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).