

THE ROYAL AIR FORCE FOOTBALL ASSOCIATION

England & Wales · Charity number 1129460

Details

Other names RAFFA

Status Registered

Legal form Charitable company

Company number [06641135](#)

Registered 2009-05-07

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

Contact

Address Royal Air Force
Brize Norton
Carterton
OX18 3LX

Phone 01993895704

Email info@royalairforcefa.com

Website www.royalairforcefa.com

Activities

Objects: TO PROMOTE THE EFFICIENCY OF HER MAJESTY'S ARMED FORCES BY INCREASING PHYSICAL FITNESS, FOSTERING ESPRIT DE CORPS AND RAISING MORALE OF MEMBERS OF THE ROYAL AIR FORCE AND OTHER SERVICES, IN PARTICULAR (BUT NOT BY WAY OF LIMITATION), THROUGH THE PLAYING OF, ENCOURAGING PARTICIPATION IN AND PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES FOR THE SPORT OF FOOTBALL.

Activities: The organising of football activities within the RAF. This includes organising football leagues, cup competitions, coaching courses, referee courses for all genders. Governance in line with FA and RAF FA Sports Board regulations.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£177,908	£240,463	-	-
2023-12-31	£194,698	£205,431	-	-
2022-12-31	£177,000	£209,398	-	-
2021-12-31	£146,399	£130,371	-	-
2020-12-31	£153,629	£144,687	-	-

Trustees

Name	Role	Appointed
Phillip Reid	Chair	2024-07-23
Christina Philippou		2023-03-22
Jessica Callaghan		2025-09-02
John Hetherington		2024-03-27
Louise Hancock		2018-10-01
Martin Wilkinson		2024-07-23
Mr Jon Smith		2016-10-10
Rachel Portlock		2021-07-06
Steve Anderson Dixon		2025-09-02

Accounts

**THE ROYAL AIR FORCE
FOOTBALL
ASSOCIATION**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST DECEMBER 2024**

CHARITY REGISTRATION No: 1129460

COMPANY REGISTRATION No: 06641135

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

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**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1129460
COMPANY REGISTRATION NUMBER	06641135
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
DIRECTORS DURING THE YEAR TO 31ST DECEMBER 2024	Adam Waldrope (from 12.12.23 to 6.5.24) Jon Smith (Chair) Joan Ochuodho Philip Reid (from 23.7.24) Nicholas Knight (from 23.7.24) Louise Hancock Rachel Portlock Clare Morley Christina Philippou Mr Martin Ross Wilkinson (from 23.7.24) Mr Mark Gaitskell (resigned April 2025) Mr John Hetherington (from 27.3.24)
DIRECTOR SELECTION	The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.
CORPORATE SECRETARY	Wilsons (Company Secretaries) Limited
REGISTERED ADDRESS	Alexandra House St John's Street Salisbury Wiltshire SP1 2SB
GOVERNING DOCUMENT	Memorandum and Articles of Association. Incorporated 8th July 2008 as amended by special resolution 6th March 2009. As amended by special resolution 13th March 2023.
BANKERS	Royal Bank of Scotland Holt's Military Banking 200 Fowler Avenue Fowler Business Park Farnborough Hampshire GU14 7JP
INDEPENDENT EXAMINERS	Independent Examiners Ltd The Grain Store, Hills Barns, Appledram Lane South, Chichester West Sussex PO20 7EG
OBJECTS	The objects for which the Charity is established (the "Objects") are to promote the effectiveness of His Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for RAF Football.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
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**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

ORGANISATIONAL STRUCTURE

The Charity has a Board of Trustees (max number 12) which provides strategic direction.

An Executive committee oversees the day-to-day operation of the Association, which is accountable to a Board of Trustees.

The EC is supported by a number of active sub-committees which include Inclusion Advisory Group, Referees, Football Delivery, Representative Teams, Sponsorship and Communications.

There are 3 employees who are all civilian and not trustees; remuneration is reviewed annually.

There are no subsidiaries.

The Association has a strong link with the National governing body (The FA) which provides overarching football strategic objectives and KPIs for grassroots football. The Association delivers this where compatible with RAF policy and objectives. The RAF FA also has a strong network with its sponsors.

The Executive Committee Members that served during the year were:

Lucy Sharman-Davies	Deputy Head of Finance (Ops)
Mark Smales	Head of Comms
Bernice Dzekashu	Deputy Head of Finance (Planning)
James West	Head of Sponsorship
Ryan Bradshaw	Head of Strategy
Katy Steed	Head of ED&I
Jim Sheldon	Chief of Staff
Scott Hyndman	Head of Representative Teams
Ben Burton	Deputy Head of Representative Teams
Steve Francis	Head of Discipline
Gavin Anderson	Head of Grassroots Football
Lee Suggett	Head of Referees
Alex Pratt	Football Development Manager
Vince Williams	Business Manager

RELATIONSHIP WITH RELATED PARTIES

The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

MAIN ACTIVITIES

To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties.

The Associations Strategic objectives are:

1. Improve playing choice and opportunities.
2. Deliver equitable opportunities for women to play.
3. Strive to improve our facilities.
4. Enhance RAF operational effectiveness.
5. Develop a valued network of volunteers, coaches and referees.

PUBLIC BENEFIT

The trustees have been mindful of the guidance issued by the Charities on public benefit.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
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**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

POLICY ON GRANT MAKING

The RAF FA broadly finances its own activities from grants received from the FA (core-grant) and from the RAF Central Fund (CF). The Association also bids for funds, specifically from the RAF CF on behalf of the Veterans and Icarus Representative Teams and wider grassroots regional leagues, as they are elements of the association that attract some subscription payments from the team members. The RAF FA also offers a £1000 grant annually to support the Veterans team. The RAF FA also applies for specific football delivery grants from the FA when and where appropriate.

VOLUNTEERS

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents. Volunteers are Serving men and women who undertake these responsibilities alongside their core Service responsibilities.

ACHIEVEMENTS AND PERFORMANCE

Participation. The Association continued to grow the game across the RAF and exceeded FA KPIs for both male and female participation. The Astra Trade League and Inter-Section at RAF Brize Norton continued to grow and provide further opportunities on top of the four other affiliated Leagues. Further, with the support of sponsors the Association, in conjunction with Army and Navy counterparts, has run a football social mobility event. It is an aspiration that this will continue in the coming years.

Additionally, the RAF Cup and RAF Festival of Football (male and female competitions) remain two of the largest competitions in the RAF sporting calendar were both successfully delivered in 2024.

Excellence. A highly successful season saw the Women's team retain the Inter-Services title. The men undertook hard fought fixtures despite losing the title.

Inclusivity. The Association continued to work on reaching the Intermediate level for the Equality Standard in Sport to build upon the Foundation and Preliminary levels already achieved. New members of the pro-active IAG have been recruited and the Board's diversity increased, with efforts to enhance ED&I principles across the whole game within the Royal Air Force.

Governance. The RAF FA achieved the Sport England/FA Code of Governance benchmark having evidenced full compliance. This Code of Governance work included new Articles of Association, various new policies and continues to improve inclusion.

ADDITIONAL INFORMATION

Safeguarding. The RAF FA continued to maintain The FAs Safeguarding365 standard.

Investments. No investments were made although an investment policy was agreed.

Fundraising: No fund-raising activities undertaken.

TRUSTEE SELECTION METHOD

Chairman appointed by The Air Officer Commanding Number 22 Group.

Other Trustees appointed by Board of Trustees.

Terms of office set out in new Articles of Association.

Executive Committee members appointed through a recruitment policy (including advertisement of post and an interview process) and ratified by vote by the Board of Trustees.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
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**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

INDUCTION AND TRAINING OF TRUSTEES

All Board members complete an FA Board Skills audit and conduct and mandatory training. All Trustees receive an induction and onboarding processes are in place.

SERIOUS INCIDENTS

No serious incidents occurred.

FINANCIAL REVIEW

During FY January to December 2024, key funding avenues have remained stable; the RAF Central Fund (RAF CF), the Football Association (FA) and Sponsors, as well as the opportunities the Association has had to bid for extra funding through the underspend bids processes, predominantly offered by the RAF CF. The FA Grant has now increased marginally by ~15% and will remain as such for the next 3 Financial Years. This increase takes the Association back to the pre-pandemic levels of funding and will provide financial resilience to a degree going forward. The RAF FA also received underspend funding from the CF during this FY that aided with purchase of vital medical equipment.

Priorities for the Association remain centred on activities that grow football within the Service and encourage all age groups to engage with the game, a significant tool to enhance physical and mental wellbeing. Funding streams have remained healthy, but the Association has had to dig into its Reserves this FY, particularly to enable support of Overseas Training Camps as these offer better conditions for training generally for the teams and optimising preparation for Interservice competitions. The Board continues to work hard to ensure that the Association remains on a sustainable financial footing in the long term. There will be areas that challenge the RAF FA that remain a risk albeit considered medium to low at this time; possibilities of grant reduction by the FA and RAF CF which would inevitably affect output, or loss of key sponsors.

The Board will continue to make decisions that carefully balance activities against available funding, and optimising opportunities granted by income streams to grow football and encourage more personnel to engage with the game in various guises.

RESERVES POLICY

The RAF FA holds reserves to cater for any liabilities that the Association incurs because of the organisation ceasing to operate. Current Reserves remain just in line with liquidity guidelines stipulated by the County FA Operating Model. Healthy sponsorship income over the past 2 years has enabled surplus income and provided much needed resilience. There are sponsorship relationships that came to an end in the preceding Financial Year, but the Board remains confident in managing sponsorship relationships and building partnerships that enable the RAF FA to achieve its objectives.

Creditors to include in the case of the RAF FA no longer running as a going concern, and which require the holding of reserves are: RAFCF, sponsors, employee salaries.

Total free reserves held at 31st December 2024 were £31,097 as represented by unrestricted net current assets.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
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**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

PRINCIPAL SOURCES OF FUNDS

The RAF FA's principal sources of funds come in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the RAFCF in line with their funding policies. The RAF CF grant has been consistent over the past 3 Financial Years and remains the principal source of funds for operational costs, purchase of Kit and Equipment and for funding New Member Engagement activities. The RAF FA undertakes considerable effort to attract additional funding to support the development of RAF football and enable activities that are out of scope for FA and RAF CF funding in line with their respective policies. This is primarily in the form of sponsorship for the various Representative Teams. There are sponsors who have targeted funding to specific activity such as Festival of Football and there is optimism that these relationships will endure in the foreseeable future.

The RAF FA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates additional income. However, the FA changed the delivery method of these courses. The level of income the Association will receive consistently from this income stream remains unclear but is an aspect the Board is closely monitoring. Assessment over a 3 – 4-year trend-cycle will give an indication of the level of income this stream is likely to provide in future.

INVESTMENT POLICY

An investment policy is in place and was reviewed by the BoT on 1 January 2024 and will be reviewed again mid-2025 FY. The level of Reserves over the past 3 years has been consistent but specifically for FY 2024, the RAF FA has used some of its Reserves to enable Overseas Training Camps that provide optimum training conditions for players. This also means that any investments will have to be relatively liquid to enable the RAF FA to maintain 8 months' worth of operating costs as stipulated by the County FA Operating Model guidelines. This is reflected in the association's Investment Policy.

PRINCIPAL RISKS FACING THE CHARITY

- Reduced grants from both the FA and the RAF CF, resulting in a reduction in available funding to support the various teams and development initiatives within the RAF FA.
- Uncertainties relating to pandemics on football at all levels within the RAF football pyramid, reducing football operations, reducing participation immediately and in the longer term.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
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**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees/directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees/directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2024, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....FRIDAY 19 SEP 2025.....

Signed on their behalf by....., Director

Print Name: JOHN HETHERINGTON

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME					
Income from Grants & Sponsorship	3	-	134,790	134,790	143,368
Income from Charitable Activities	3	38,796	4,243	43,039	51,330
Income from other Trading Activities	3	79	-	79	-
TOTAL INCOME		38,875	139,033	177,908	194,698
EXPENDITURE					
Expenditure on Charitable Activities	4	96,539	143,924	240,463	205,431
TOTAL EXPENDITURE		96,539	143,924	240,463	205,431
NET INCOME/(EXPENDITURE)		(57,664)	(4,891)	(62,555)	(10,733)
Transfers between Funds	6	-	-	-	-
NET MOVEMENT IN FUNDS		(57,664)	(4,891)	(62,555)	(10,733)
Reconciliation of funds:					
Funds Brought Forward		88,761	5,891	94,652	105,385
TOTAL FUNDS CARRIED FORWARD		31,097	1,000	32,097	94,652

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 17 form part of these financial statements.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST DECEMBER 2024**

Company number: 06641135

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-24 Total £	31-Dec-23 Total £
Fixed Assets					
Tangible assets	2	-	-	-	-
Current Assets					
Debtors	6	26,965	-	26,965	27,098
Cash at bank and in hand	5	12,327	2,000	14,327	86,215
Total Current Assets		39,292	2,000	41,292	113,313
Creditors: amounts falling due within one year	8	8,195	1,000	9,195	18,661
NET ASSETS		31,097	1,000	32,097	94,652
FUNDS OF THE CHARITY					
Unrestricted Funds		31,097	-	31,097	88,761
Restricted Funds	5	-	1,000	1,000	5,891
TOTAL FUNDS		31,097	1,000	32,097	94,652

DIRECTORS' RESPONSIBILITIES:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board of Directors on  FRIDAY 14 SEP 2025

Signed on their behalf by  , Director

Print Name: JOHN HETHERINGTON

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

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

1. ACCOUNTING POLICIES

Basis of preparation:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

Changes in Accounting policies and previous accounts

There has been a change to the accounting policies (variation rules and methods of accounting) since the last submission. The Trustees have decided to align the tangible fixed asset policy of the Association with the charitable operating framework of the Royal Air Force Central Fund. The capitalisation threshold has therefore been raised from £1,000 to £5,000 in the 2024 financial year.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors

No material prior year errors have been identified in the reporting period

The particular accounting policies adopted are set out below.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES (continued)

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received government grants in the reporting period.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenses and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay or

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Deferred income

One item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES (continued)

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £5,000 (note prior to 2024 the capitalisation limit was £1,000. To align with the policy of the RAF Central Fund, the capitalisation threshold was increased to £5,000 in 2024). They are valued at cost or, if gifted, at the value to the charity on receipt.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. TANGIBLE FIXED ASSETS

There were no Fixed Assets held (2023: Nil).

The annual commitments under non-cancellable operating leases are as follows:
31st December 2024: £0 (2023: £0)

3. INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Income from Donations and Grants				
Grants	-	134,790	134,790	143,368
	-	134,790	134,790	143,368
Income from Charitable Activities				
Sponsorship	13,779	-	13,779	22,770
Entry and Registration Fees	3,119	-	3,119	3,260
Coaching Courses	2,722	4,243	6,965	7,118
Personal Member Contributions	12,645	-	12,645	12,514
Annual Dinner Contributions	1,730	-	1,730	2,288
Charitable Activities	4,801	-	4,801	3,380
	38,796	4,243	43,039	51,330
Income from Trading Activities				
Sale of Clothing and Equipment	79	-	79	-
	79	-	79	-

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Expenditure on Charitable Activities				
Bank Charges	995	-	995	854
General Activity Costs *	49,445	25,089	74,534	73,840
Grants	250	-	250	705
Salary Costs	4,126	99,131	103,257	86,561
Kit and Equipment Costs	7,982	11,120	19,102	16,433
Miscellaneous	1,406	-	1,406	273
Operational Costs *	15,543	8,144	23,687	17,316
RAFFA HQ Costs	7,863	125	7,988	7,339
RAF Festival Costs	400	135	535	-
Sponsorship Costs	6,761	-	6,761	483
Governance Costs				
Independent Examination	1,200	180	1,380	1,230
Company Secretarial	388	-	388	397
Legal and Professional Fees	180	-	180	-
	96,539	143,924	240,463	205,431

DETAIL OF MATERIAL EXPENDITURE

General Activity costs above include:	TOTAL 2024 £	TOTAL 2023 £
Overseas visits	38,938	29,341
Training camps and Training courses	935	20,045
Accommodation and Refreshments	6,158	5,856
Hire costs	17,401	6,181
Inter Services and Combined Services	6,486	8,804
Other Activity costs	912	339
Medals and Trophies	3,704	3,274
	74,534	73,840
Operational costs above include:	TOTAL 2024 £	TOTAL 2023 £
Subsistence	-	552
Officials	4,057	2,723
Annual Dinner	6,993	9,265
First Aid	2,427	213
Coaching	3,300	1,350
Safeguarding	2,764	1,990
Insurance	3,171	222
Subscriptions	699	899
Other Operational costs	276	102
	23,687	17,316

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

5. RESTRICTED FUNDS

	Balance 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-24 £
Bill Brown Memorial Fund	1,000	-	-	-	1,000
Central Funds	-	38,605	(38,605)	-	-
FA Community Shield Project	135	-	(135)	-	-
FA - safeguarding	1,623	-	(1,623)	-	-
FA - salaries	2,945	96,185	(99,130)	-	-
FA - delivery	188	4,243	(4,431)	-	-
	5,891	139,033	(143,924)	-	1,000

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
Bill Brown Memorial Fund	1,000	-	-	-	1,000
Central Funds	-	31,362	(31,392)	30	-
FA Community Shield Project	135	-	-	-	135
FA - safeguarding	3,708	-	(2,085)	-	1,623
FA - salaries	-	89,506	(86,561)	-	2,945
FA - delivery	-	3,500	(3,312)	-	188
	4,843	124,368	(123,350)	30	5,891

Bill Brown Memorial Fund - a fund specifically for RAF Football Referees.

Central Funds Grant - funds provided by the RAF Central Fund to be used for operating cost, kit and equipment, overseas visits and development activities.

FA Community Shield - funds provided by the Football Association to support the provision of junior coaching camps.

FA Safeguarding - funds provided by the Football Association to support the safeguarding of young and vulnerable groups within the RAF football community.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-24 £	TOTAL 31-Dec-23 £
Current Bank Account	12,327	2,000	14,327	86,215
	12,327	2,000	14,327	86,215

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Debtors	3,500	-	3,500	365
Prepayments	19,675	-	19,675	26,230
Accrued Income	3,790	-	3,790	503
	26,965	-	26,965	27,098

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Creditors	3,120	-	3,120	16,406
Accrual - Independent Examination	1,380	-	1,380	1,230
Accrual - Grant to be Returned	-	1,000	1,000	-
Accruals - Other	959	-	959	725
Deferred Income (8a)	2,736	-	2,736	300
	8,195	1,000	9,195	18,661

8a. DEFERRED INCOME

	£
Deferred income brought forward 01/01/24	300
Utilised in the year	(300)
Receipts in 2024 for 2025	2,736
Deferred income as at 31/12/24	<u>2,736</u>

Some 2024 income has been deferred to 2025 because there are conditions attached to the income regarding future service delivery.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024**

9. STAFF COSTS AND NUMBERS

	TOTAL 2024 £	TOTAL 2023 £
Gross Wages and Salaries	92,710	78,627
Employer's National Insurance Costs (after allowance)	4,103	2,608
Employer's Pension Contributions	6,443	5,326
	103,256	86,561

Employees who were engaged in each of the following activities:

	31-Dec-24 TOTAL	31-Dec-23 TOTAL
Activities in furtherance of organisation's objects	3	3

The charity employed three staff during 2024.

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The charity contributes to a defined contribution pension scheme. The amount of contributions recognised in the SOFA as an expense were £6,443 (2023: £5,326)

10. DIRECTORS AND OTHER RELATED PARTIES

One director was reimbursed £525 as a coaching bursary. This payment was made on the same terms and the same amount as other non-Director members. No other payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Report of the Directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

14. DONATED SERVICES

The offices which RAF Football use as their HQ, are kindly donated by the RAF.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of The Royal Air Force Football Association on the accounts for the year ended 31st December 2024 set out on pages 3 to 17.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

As described on pages 8 & 10, the charity's directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements. The directors are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the directors have elected that the financial statements be subject to independent examination.

Having satisfied myself that the accounts of The Royal Air Force Football Association 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 material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- accounting records were not kept in respect of Royal Air Force Football Association as required by section 386 of the 2006 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with 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
- 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.



J Irvin Smith FCIE

Independent Examiners Ltd
The Grain Store,
Hills Barns, Appledram Lane South,
Chichester
West Sussex
PO20 7EG

Date: 25 September 2025

THE ROYAL AIR FORCE FOOTBALL ASSOCIATION

England & Wales - Charity number 1129460

Accounts

Trustees' Annual Report
for the period 1st January 2023 to 31st December 2023



The Royal Air Force Football Association

Charity registration number: 1129460

Principal Address: Room 43, Kermode Hall, RAF Halton, Aylesbury, HP22 5PG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	AVM Rich Pratley	Chair	1 Jan 23 – 12 Dec 23	AOC 22 Group
2	Air Cdre Adam Wardrope	Chair	From 12 Dec 23	Board of Trustees
3	Air Cdre Adam Wardrope	CEO	1 Jan 23 – 12 Dec 23	Board of Trustees
4	Gp Capt Jon Smith	Dir of Strategy		Board of Trustees
5	Wg Cdr Rachel Portlock	Dir of HR		Board of Trustees
6	Wg Cdr Louise Hancock	Dir ED&I		Board of Trustees
7	Wg Cdr Neil Hope	FA Councillor	1 Jan 23 – 4 Jul 23	Board of Trustees
8	Sqn Ldr Joan Ochuodho	Dir of Finance / FA Councillor		Board of Trustees
9	Ms Clare Morley	Senior INED	From 22 Mar 23	Board of Trustees
10	Ms Christina Philippou	INED	From 22 Mar 23	Board of Trustees
11	Mr Mark Gaitskell	INED	From 22 Mar 23	Board of Trustees

Executive committee if different from above

	Committee member name	Office (if any)	Dates acted if not for whole year
1	Air Cdre Adam Wardrope	CEO	1 Jan 23 – 12 Dec 23
2	Gp Capt John Hetherington	Head of Rep Teams	
3	Wg Cdr Jim Sheldon	RAF FA COS	
4	Wg Cdr Mark Bowden	Icarus Rep	
5	Wg Cdr Katy Steed	Head of ED&I	
6	Wg Cdr Damion Weir	Head of Sponsorship	1 Jan 23 – 4 Jul 23

Trustees' Annual Report for the period 1st January 2023 to 31st December 2023



7	Sqn Ldr James West	Head of Sponsorship	From 4 Jul 23
8	Sqn Ldr Garf Parker	Head of Comms	1 Jan 23 – 3 Apr 23
9	Sqn Ldr Mark Smales	Head of Comms	From 3 Apr 23
10	Sqn Ldr Lee Hodgkinson	Head of Referees	
11	Flt Lt Lucy Sharman-Davies	Head of Finance	From 22 Mar 23
12	Flt Lt Sam Taylor	Head of Football Delivery	
13	Flt Lt Martin Wilkinson	Rep Team Tech Advisor / Vets Rep	
14	WO Steve Francis	Head of Discipline	
15	Mr Vince Williams	County Sec	
16	Mr Sam Wheeler	FDM	1 Jan 23 – 28 Jul 23

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document (SORP Para 1.17)
The Objects for which the Association is established (the “Objects”) are to promote the efficiency of Her Majesty’s Armed Forces by increasing physical fitness, fostering esprit de corps and raising morale of members of the Royal Air Force and other services, in particular (but not by way of limitation), through the playing of, encouraging participation in and providing or assisting in the provision of facilities for the sport of football.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts (SORP Para 1.17 & 1.19)
To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties. The Associations Strategic objectives are: 1. Re-generate, evolve and expand participation at all levels, providing opportunities for all. 2. A platform for excellence to enable everyone to fulfil their potential. 3. A safe and inclusive environment and culture. 4. A trusted, effective and efficient organisation optimised for the future.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit (SORP Para 1.18)
The trustees have been mindful of the guidance issued by the Charities on public benefit.

Trustees' Annual Report for the period 1st January 2023 to 31st December 2023



Additional information (optional)

Policy on grant making (SORP Para 1.38)
The RAF FA broadly finances its own activities from grants received from the FA (core-grant) and from the RAF Central Fund (CF). The Association also bids for funds, specifically from the RAF CF on behalf of the Veterans and Icarus Representative Teams as they are elements of the association that attract some subscription payments from the team members. The RAF FA also offers a £1000 grant annually to support the Veterans team. The RAF FA also applies for specific football delivery grants from the FA when and where appropriate.
Policy on social investment including program related investment (SORP Para 1.38)
The Association is not currently undertaking any activities towards social investment.
Contribution made by volunteers (SORP Para 1.38)
It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. (SORP Para 1.20)
Participation. The Association continued to grow the game across the RAF and exceeded FA KPIs for both male and female participation. The Astra Trade League and Inter-Section at RAF Brize Norton continued to grow and provide further opportunities on top of the four other affiliated Leagues. Additionally, the RAF Cup and RAF Festival of Football (male and female competitions) which are two of the largest competitions in the RAF sporting calendar were both successfully delivered in 2023. Excellence. A highly successful season saw both the RAF Senior Men and Women's teams both win and retain the Inter-Services. Inclusivity. The Association continued to work on reaching the Intermediate level for the Equality Standard in Sport to build upon the Foundation and Preliminary levels already achieved. New

Trustees' Annual Report for the period 1st January 2023 to 31st December 2023



members of the pro-active IAG have been recruited and the Board's diversity increased.

Governance. The RAF FA achieved the Sport England/FA Code of Governance benchmark having evidenced full compliance. The Association became the 15th of 50 County FAs to achieve the standard and the first of the 3 Services. This Code of Governance work included new Articles of Association, various new policies and improved inclusion.

Additional information (optional)

Achievements against objectives set (SORP Para 1.41)

Safeguarding. The RAF FA continued to maintain The FAs Safeguarding365 standard.

Performance of fundraising activities against objectives set (SORP Para 1.41)

No fund-raising activities undertaken.

Investment performance against objectives (SORP Para 1.41)

No investments were made although an investment policy was agreed.

Other

Structure, Governance and Management

Type of governing document (SORP Para 1.25)

Articles of Association.

How is the charity constituted? (SORP Para 1.25)

CLG.

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees (SORP Para 1.25)

Chairman appointed by The Air Officer Commanding Number 22 (Training) Group.

Other Trustees appointed by Board of Trustees.

Terms of office set out in new Articles of Association.

Trustees' Annual Report

for the period 1st January 2023 to 31st December 2023



Executive Committee members appointed through a recruitment policy (inc advertisement of post and an interview process) and ratified by vote by the Board of Trustees.

Additional information (optional)

Policies and procedures adopted for the induction and training of trustees (SORP Para 1.51)

All Board members complete an FA Board Skills audit and conduct and mandatory training. All Trustees receive an induction and onboarding processes are in place.

The charity's organisational structure and any wider network with which the charity works (SORP Para 1.51)

The Charity has a Board of Trustees (max number 12) which provides strategic direction. An Executive committee oversees the day-to-day operation of the Association, which is accountable to a Board of Trustees.

The EC is supported by a number of active sub-committees which include Inclusion Advisory Group, Referees, Football Delivery, Representative Teams, Sponsorship and Communications. There are 3 employees who are all civilian and not trustees, remuneration and benefits are reviewed annually.

There are no subsidiaries.

The Association has a strong link with the National governing body (The FA) which provides overarching football strategic objectives and KPIs for grassroots football. The Association delivers this where compatible with RAF policy and objectives. The RAF FA also has a strong network with its sponsors.

Relationship with any related parties (SORP Para 1.51)

The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

Other

For the period of this return were there any serious incidents that the charity failed to report to the Charity Commission? (e.g. theft, safeguarding issues, serious injury / death)

No.

Declarations

Trustees' Annual Report
for the period 1st January 2023 to 31st December 2023



The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	J N SMITH	
Full Name	Gp Capt Jon Smith	
Position	RAF FA Chair (Des)	
Date	27 Feb 24	

Trustees' Annual Report
for the period 1st January 2023 to 31st December 2023



The Royal Air Force Football Association

Financial Review

Review of the charity's financial position at the end of the period (SORP Para 1.21)
The RAF FA has now got to a relatively stable footing from a finance perspective, after the turbulence that followed the pandemic. For the first time in a while, the representative teams were able to conduct their training overseas, opportunities that offer better conditions for training and diverse oppositions to enhance the overall teams' match fitness. Key funding avenues have remained stable; the Central Fund, the Football Association and Sponsors, as well as the opportunities the association has had to bid for extra funding through the underspend bids processes, predominantly offered by the Central Fund. The association also received a modest RPI uplift from the FA which supported additional benefits for permanent staff, benefits that have not previously been considered. Priorities for the association remain centred on activities that grow football within the Service and encourage all age groups to engage with the game, a significant tool to enhance physical and mental wellbeing. Whilst funding streams remain healthy, the board continues to work hard to ensure that the association remains on a sustainable financial footing in the long term. There will be areas that challenge the RAF FA that remain a risk albeit low at this time; possibilities of grant reduction by the FA and CF which would inevitably affect output. The Board will continue to make decisions that carefully balance activities against available funding, and optimising opportunities granted by income streams to grow football and encourage more personnel to engage with the game in various guises.
Statement explaining the policy for holding reserves stating why they are held (SORP Para 1.22)
The RAFFA holds reserves to cater for any liabilities that the association incurs because of the organisation ceasing to operate. Current Reserves remain in line with liquidity guidelines stipulated by the County FA Operating Model. Healthy sponsorship income over the past 2 years have enabled surplus income and provided much needed resilience. There are sponsorship relationships that have come to an end at the end of this FY, but the board remains confident in managing sponsorship relationships and building partnerships that enable the RAF FA to achieve its objectives. Creditors to include in the case of the RAF FA no longer running as a going concern, and which require the holding of reserves are: RAFCF, sponsors, employee salaries.
Amount of reserves held (SORP Para 1.22)
TBC
Reasons for holding zero reserves (SORP Para 1.22)
N/A

Trustees' Annual Report
for the period 1st January 2023 to 31st December 2023



Details of fund materially in deficit (SORP Para 1.24)
N/A
Explanation of any uncertainties about the charity continuing as a going concern (SORP Para 1.23)
N/A

Additional information (optional)

The charity's principal sources of funds (including any fundraising) (SORP Para 1.47)
The RAFFA's principal sources of funds come in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the RAF Central Fund (CF). The RAF CF grant changes every year, subject to bids from the association. The RAFFA undertakes considerable effort to attract additional funding to support the development of RAF football and enable activities that are out of scope for FA and RAF CF funding in line with their respective policies. This is primarily in the form of sponsorship for the various Representative Teams. The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates additional income. However, the FA have changed the delivery method of these courses. The level of income the association will receive consistently from this income stream remains unclear but is an aspect the board is closely monitoring.
Investment policy and objectives including any social investment policy adopted (SORP Para 1.46)
An investment policy is in place and was agreed by the BoT on 12 December 2023. The level of Reserves over the past 3 years has been consistent and means that any investments would have to be relatively liquid to enable the RAF FA to maintain 8 months' worth of operating costs as stipulated by the County FA Operating Model guidelines. This is reflected in the association's Investment Policy.
A description of the principal risks facing the charity (SORP Para 1.46)
• Reduced grants from both the FA and the RAF CF, resulting in a reduction in available funding to support the various teams and development initiatives within the RAF FA. • Uncertainties relating to pandemics on football at all levels within the RAF football pyramid, reducing football operations, reducing participation immediately and in the longer term.
Other

Trustees' Annual Report
for the period 1st January 2023 to 31st December 2023



Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	<i>J N Ochuodho</i>	
Full Name	JOAN N OCHUODHO	
Position	Director Finance	
Date	31 Jan 23	

**THE ROYAL AIR FORCE
FOOTBALL
ASSOCIATION**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST DECEMBER 2023**

CHARITY REGISTRATION No: 1129460

COMPANY REGISTRATION No: 06641135

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

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**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1129460
COMPANY REGISTRATION NUMBER	06641135
START OF FINANCIAL YEAR	1st January 2023
END OF FINANCIAL YEAR	31st December 2023
DIRECTORS DURING THE YEAR TO 31ST DECEMBER 2023	Air Cdre Richard David Pratley (to 12.12.23) (Chair) Air Cdre Adam Waldrope (from 12.12.23 to 6.5.24) (Chair) Air Cdre Adam Waldrope (to 12.12.23) (CEO) Gp Capt John Smith Wg Cdr Rachel Portlock Wg Cdr Louise Hancock Wg Cdr Neil Hope (to 4.7.23) Sqn Ldr Joan Ochuodho Ms Clare Morley (from 22.3.23) Ms Christina Philippou (from 22.3.23) Mr Mark Gaitskell (from 22.3.23)
DIRECTORS APPOINTED AFTER 31ST DECEMBER 2023	Mr John Hetherington (from 27.3.24) Mr Martin Ross Wilkinson (from 23.7.24) Mr Philip Reid (from 23.7.24)
DIRECTOR SELECTION	The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.
CORPORATE SECRETARY	Wilsons (Company Secretaries) Limited
REGISTERED ADDRESS	Alexandra House St John's Street Salisbury Wiltshire SP1 2SB
GOVERNING DOCUMENT	Memorandum and Articles of Association. Incorporated 8th July 2008 as amended by special resolution 6th March 2009. As amended by special resolution 13th March 2023.
BANKERS	Royal Bank of Scotland Holt's Military Banking 200 Fowler Avenue Fowler Business Park Farnborough Hampshire GU14 7JP
INDEPENDENT EXAMINERS	J Irvine-Smith Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham, Chichester PO18 8NF
OBJECTS	The objects for which the Charity is established (the "Objects") are to promote the effectiveness of His Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for RAF Football.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

ORGANISATIONAL STRUCTURE

The Charity has a Board of Trustees (max number 12) which provides strategic direction.

An Executive committee oversees the day-to-day operation of the Association, which is accountable to a Board of Trustees.

The EC is supported by a number of active sub-committees which include Inclusion Advisory Group, Referees, Football Delivery, Representative Teams, Sponsorship and Communications.

There are 3 employees who are all civilian and not trustees; remuneration is reviewed annually.

There are no subsidiaries.

The Association has a strong link with the National governing body (The FA) which provides overarching football strategic objectives and KPIs for grassroots football. The Association delivers this where compatible with RAF policy and objectives. The RAF FA also has a strong network with its sponsors.

The Executive Committee Members that served during the year were:

Air Cdre Adam Waldrope	CEO	(to 12.12.23)
Gp Cpt John Hetherington	Head of Rep teams	
Wg Cdr Jim Sheldon	RAF FA COS	
Wg Cdr Mark Bowden	Icarus rep	
Wg Cdr Katy Steed	Head of ED&I	
Wg Cdr Damion Weir	Head of Sponsorship	(to 4.7.23)
Sqn Ldr James West	Head of Sponsorship	(from 4.7.23)
Sqn Ldr Garf Parker	Head of Comms	(to 3.4.23)
Sqn Ldr Mark Smales	Head of Comms	(from 3.4.23)
Sqn Ldr Lee Hodgkinson	Head of Referees	
Flt Lt Lucy Sharman-Davies	Head of Finance	(from 22.3.23)
Flt Lt Sam Taylor	Head of Football Delivery	
Flt Lt Martin Wilkinson	Rep Team Tech Advisor / Vets Rep	
WO Steve Francis	Head of Discipline	
Mr Vince Williams	County Sec	
Mr Sam Wheeler	FDM	

RELATIONSHIP WITH RELATED PARTIES

The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

MAIN ACTIVITIES

To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties.

The Associations Strategic objectives are:

1. Regenerate, evolve and expand participation at all levels, providing opportunities for all.
2. A platform for excellence to enable everyone to fulfil their potential.
3. A safe and inclusive environment and culture.
4. A trusted, effective and efficient organisation optimised for the future.

PUBLIC BENEFIT

The trustees have been mindful of the guidance issued by the Charities on public benefit.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

POLICY ON GRANT MAKING

The RAF FA broadly finances its own activities from grants received from the FA (core-grant) and from the RAF Central Fund (CF). The Association also bids for funds, specifically from the RAF CF on behalf of the Veterans and Icarus Representative Teams as they are elements of the association that attract some subscription payments from the team members. The RAF FA also offers a £1000 grant annually to support the Veterans team. The RAF FA also applies for specific football delivery grants from the FA when and where appropriate.

VOLUNTEERS

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the Associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

ACHIEVEMENTS AND PERFORMANCE

Participation. The Association continued to grow the game across the RAF and exceeded FA KPIs for both male and female participation. The Astra Trade League and Inter-Section at RAF Brize Norton continued to grow and provide further opportunities on top of the four other affiliated Leagues.

Additionally, the RAF Cup and RAF Festival of Football (male and female competitions) which are two of the largest competitions in the RAF sporting calendar were both successfully delivered in 2023.

Excellence. A highly successful season saw the RAF Senior Men and Women's teams both win and retain the Inter-Services.

Inclusivity. The Association continued to work on reaching the Intermediate level for the Equality Standard in Sport to build upon the Foundation and Preliminary levels already achieved. New members of the pro-active IAG have been recruited and the Board's diversity increased.

Governance. The RAF FA achieved the Sport England/FA Code of Governance benchmark having evidenced full compliance. The Association became the 15th of 50 County FAs to achieve the standard and the first of the 3 Services. This Code of Governance work included new Articles of Association, various new policies and improved inclusion.

ADDITIONAL INFORMATION

Safeguarding. The RAF FA continued to maintain The FAs Safeguarding365 standard.

Investments. No investments were made although an investment policy was agreed.

INDUCTION AND TRAINING OF TRUSTEES

All Board members complete an FA Board Skills audit and conduct and mandatory training. All Trustees receive an induction and onboarding processes are in place.

SERIOUS INCIDENTS

No serious incidents occurred.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

FINANCIAL REVIEW

The RAF FA has now got to a relatively stable footing from a finance perspective, after the turbulence that followed the pandemic. For the first time in a while, the representative teams were able to conduct their training overseas, opportunities that offer better conditions for training and diverse oppositions to enhance the overall teams' match fitness. Key funding avenues have remained stable; the Central Fund, the Football Association and Sponsors, as well as the opportunities the association has had to bid for extra funding through the underspend bids processes, predominantly offered by the Central Fund. The association also received a modest RPI uplift from the FA which supported additional benefits for permanent staff, benefits that have not previously been considered.

Priorities for the association remain centred on activities that grow football within the Service and encourage all age groups to engage with the game, a significant tool to enhance physical and mental wellbeing. Whilst funding streams remain healthy, the board continues to work hard to ensure that the association remains on a sustainable financial footing in the long term. There will be areas that challenge the RAF FA that remain a risk albeit low at this time; possibilities of grant reduction by the FA and CF which would inevitably affect output.

The Board will continue to make decisions that carefully balance activities against available funding, and optimising opportunities granted by income streams to grow football and encourage more personnel to engage with the game in various guises.

RESERVES POLICY

The RAFFA holds reserves to cater for any liabilities that the association incurs because of the organisation ceasing to operate. Current Reserves remain in line with liquidity guidelines stipulated by the County FA Operating Model. Healthy sponsorship income over the past 2 years have enabled surplus income and provided much needed resilience. There are sponsorship relationships that have come to an end at the end of this FY, but the board remains confident in managing sponsorship relationships and building partnerships that enable the RAF FA to achieve its objectives.

Creditors to include in the case of the RAF FA no longer running as a going concern, and which require the holding of reserves are: RAFCF, sponsors, employee salaries.

Total free reserves held at 31st December 2023 were £88,761 as represented by unrestricted net current assets.

PRINCIPAL SOURCES OF FUNDS

The RAFFA's principal sources of funds come in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the RAF Central Fund (CF). The RAF CF grant changes every year, subject to bids from the association. The RAFFA undertakes considerable effort to attract additional funding to support the development of RAF football and enable activities that are out of scope for FA and RAF CF funding in line with their respective policies. This is primarily in the form of sponsorship for the various Representative Teams.

The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates additional income. However, the FA have changed the delivery method of these courses. The level of income the association will receive consistently from this income stream remains unclear but is an aspect the board is closely monitoring.

INVESTMENT POLICY

An investment policy is in place and was agreed by the BoT on 12 December 2023. The level of Reserves over the past 3 years has been consistent and means that any investments would have to be relatively liquid to enable the RAF FA to maintain 8 months' worth of operating costs as stipulated by the County FA Operating Model guidelines. This is reflected in the association's Investment Policy.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

PRINCIPAL RISKS FACING THE CHARITY

- Reduced grants from both the FA and the RAF CF, resulting in a reduction in available funding to support the various teams and development initiatives within the RAF FA.
- Uncertainties relating to pandemics on football at all levels within the RAF football pyramid, reducing football operations, reducing participation immediately and in the longer term.

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

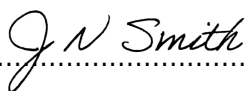
The trustees/directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees/directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2023, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....10 Sep 24.....

Signed on their behalf by....., Director
Print Name: J N SMITH

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME					
Income from Grants & Sponsorship	3	19,000	124,368	143,368	138,348
Income from Charitable Activities	3	51,330	-	51,330	38,655
Income from other Trading Activities	3	-	-	-	-
TOTAL INCOME		70,330	124,368	194,698	177,003
EXPENDITURE					
Expenditure on Charitable Activities	4	81,684	122,120	203,804	205,401
Governance Costs	4	397	1,230	1,627	3,997
TOTAL EXPENDITURE		82,081	123,350	205,431	209,398
NET INCOME/(EXPENDITURE)		(11,751)	1,018	(10,733)	(32,395)
Transfers between Funds	6	(30)	30	-	-
NET MOVEMENT IN FUNDS		(11,781)	1,048	(10,733)	(32,395)
Reconciliation of funds:					
Funds Brought Forward		100,542	4,843	105,385	137,780
TOTAL FUNDS CARRIED FORWARD		88,761	5,891	94,652	105,385

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

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

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-23 Total £	31-Dec-22 Total £
Fixed Assets					
Tangible assets	2	-	-	-	-
Current Assets					
Debtors	7	27,098	-	27,098	32,080
Cash at bank and in hand	5	79,094	7,121	86,215	93,486
Total Current Assets		106,192	7,121	113,313	125,566
Creditors: amounts falling due within one year	8	17,431	1,230	18,661	20,181
NET ASSETS		88,761	5,891	94,652	105,385
FUNDS OF THE CHARITY					
Unrestricted Funds		88,761	-	88,761	100,542
Restricted Funds	6	-	5,891	5,891	4,843
TOTAL FUNDS		88,761	5,891	94,652	105,385

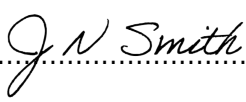
DIRECTORS' RESPONSIBILITIES:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 17.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board of Directors on ^{10 Sep 24}

Signed on their behalf by , Director

Print Name: J N SMITH

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparation:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

Change of accounting policy

No changes have been made to the accounting policies adopted in note 1.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors

No material prior year errors have been identified in the reporting period

The particular accounting policies adopted are set out below.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES (continued)

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received government grants in the reporting period.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenses and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay o

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since the last submission. Some expenditure figures in the previous financial year have been recategorised this year to provide more meaningful comparisons. No figures have been restated. There have been no changes to the previous accounts.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Deferred income

One item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES (continued)

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. TANGIBLE FIXED ASSETS

There were no Fixed Assets held (2022: Nil).

The annual commitments under non-cancellable operating leases are as follows:
31st December 2023: £0 (2022: £0)

3. INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
Income from Donations and Grants				
Grants	19,000	124,368	143,368	138,348
	19,000	124,368	143,368	138,348
Income from Charitable Activities				
Sponsorship	22,770	-	22,770	24,666
Entry and Registration Fees	3,260	-	3,260	3,310
Coaching Courses	7,118	-	7,118	7,222
Personal Member Contributions	12,514	-	12,514	1,355
Annual Dinner Contributions	2,288	-	2,288	-
Charitable Activities	3,380	-	3,380	2,102
	51,330	-	51,330	38,655

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
Expenditure on Charitable Activities				
Bank Charges	854	-	854	860
General Activity Costs *	52,487	21,353	73,840	43,491
Grants	705	-	705	1,000
Salary Costs	-	86,561	86,561	95,564
Kit and Equipment Costs	9,621	6,812	16,433	18,356
Miscellaneous	273	-	273	876
Operational Costs *	10,354	6,962	17,316	22,315
RAFFA HQ Costs	6,907	432	7,339	8,601
Referee Costs	-	-	-	49
Sponsorship Costs	483	-	483	14,289
	81,684	122,120	203,804	205,401

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
Governance Costs				
Independent Examination	-	1,230	1,230	1,110
Company Secretarial	397	-	397	367
Legal and Professional Fees	-	-	-	2,520
	397	1,230	1,627	3,997

DETAIL OF MATERIAL EXPENDITURE

General Activity costs above include:	TOTAL 2023 £	TOTAL 2022 £
Overseas visits	29,341	2,127
Training camps and Training courses	20,045	20,328
RAF Champs	-	2,052
Accommodation and Refreshments	5,856	5,572
Hire costs	6,181	4,133
Inter Services and Combined Services	8,804	5,165
Other Activity costs	339	447
Medals and Trophies	3,274	3,667
	73,840	43,491

Operational costs above include:	TOTAL 2023 £	TOTAL 2022 £
Subsistence	552	234
Officials	2,723	3,012
Annual Dinner	9,265	272
First Aid	213	628
Coaching	1,350	5,395
Safeguarding	1,990	2,630
Insurance	222	210
Subscriptions	899	400
Other Operational costs	102	-
Return underspent grant	-	9,534
	17,316	22,315

5. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Current Bank Account	79,094	7,121	86,215	93,486
	79,094	7,121	86,215	93,486

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

6. RESTRICTED FUNDS

	CURRENT YEAR				
	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
Bill Brown Memorial Fund	1,000	-	-	-	1,000
Central Funds	-	31,362	(31,392)	30	-
FA Community Shield Project	135	-	-	-	135
FA - safeguarding	3,708	-	(2,085)	-	1,623
FA - salaries	-	89,506	(86,561)	-	2,945
FA - delivery	-	3,500	(3,312)	-	188
	4,843	124,368	(123,350)	30	5,891

	PREVIOUS YEAR				
	Balance 01-Jan-22 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-22 £
Bill Brown Memorial Fund	1,000	-	-	-	1,000
Central Funds	9,534	28,898	(38,462)	30	-
FA Community Shield Project	135	-	-	-	135
FA - safeguarding	10,498	-	(6,790)	-	3,708
FA - salaries	-	87,460	(87,460)	-	-
FA - delivery	-	2,990	(2,990)	-	-
	21,167	119,348	(135,702)	30	4,843

Bill Brown Memorial Fund - a fund specifically for RAF Football Referees.

Central Funds Grant - funds provided by the RAF Central Fund to be used for operating cost, kit and equipment, overseas visits and development activities.

FA Community Shield - funds provided by the Football Association to support the provision of junior coaching camps.

FA Safeguarding - funds provided by the Football Association to support the safeguarding of young and vulnerable groups within the RAF football community.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Debtors	365	-	365	3,278
Prepayments	26,230	-	26,230	28,406
Accrued Income	503	-	503	396
	27,098	-	27,098	32,080

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-23 £	Total 31-Dec-22 £
Creditors	16,406	-	16,406	6,930
Accrual - Independent Examination	-	1,230	1,230	1,200
Accrual - Grant to be Returned	-	-	-	8,282
Accruals - Other	725	-	725	2,339
Deferred Income (8a)	300	-	300	260
	17,431	1,230	18,661	19,011

8a. DEFERRED INCOME

	£
Deferred income brought forward 01/01/23	260
Utilised in the year	(260)
Receipts in 2023 for 2024	300
Deferred income as at 31/12/23	<u>300</u>

Some 2023 income has been deferred to 2024 because there are conditions attached to the income regarding future service delivery.

9. STAFF COSTS AND NUMBERS

	TOTAL 2023 £	TOTAL 2022 £
Gross Wages and Salaries	78,627	85,990
Employer's National Insurance Costs (after allowance)	2,608	3,555
Employer's Pension Contributions	5,326	6,019
	86,561	95,564

Employees who were engaged in each of the following activities:

	31-Dec-23 TOTAL	31-Dec-22 TOTAL
Activities in furtherance of organisation's objects	3	3

The charity employed three staff until July 2023, and 2 staff from August 2023.

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The charity contributes to a defined contribution pension scheme. The amount of contributions recognised in the SOFA as an expense were £5,326 (2022: £6,019)

(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

10. DIRECTORS AND OTHER RELATED PARTIES

One director was reimbursed for travel expenses of £345.60 incurred whilst attending a Trustee Board meeting. No other payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Report of the Directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

14. DONATED SERVICES

The offices which RAF Football use as their HQ, are kindly donated by the RAF.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of The Royal Air Force Football Association on the accounts for the year ended 31st December 2023 set out on pages 3 to 16.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

As described on pages 7 & 9, the charity's directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements. The directors are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the directors have elected that the financial statements be subject to independent examination.

Having satisfied myself that the accounts of The Royal Air Force Football Association 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 material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- accounting records were not kept in respect of Royal Air Force Football Association as required by section 386 of the 2006 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with 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
- 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.



J Irvine-Smith FCIE
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

Date: 10 September 2024

THE ROYAL AIR FORCE FOOTBALL ASSOCIATION

England & Wales - Charity number 1129460

Accounts

Trustees' Annual Report
for the period 1st January 2022 to 31st December 2022



The Royal Air Force [Name of sport] Association

Charity registration number: [Required if CIO or Limited Company]

Principal Address: Room 43, Kermode Hall, RAF Halton, Aylesbury, HP22 5PG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Air Cdre Pratley	Chair		AOC 22 Group
2	Gp Capt Jones	CEO	1 Jan 22 – 6 Jul 22	Board of Trustees
3	Air Cdre Adam Waldrope	CEO	6 Jul 22 – 31 Dec 22	Board of Trustees
4	Gp Capt Bettington	Dep Chair		Board of Trustees
5	Wg Cdr Smith	Dir Strategy		Board of Trustees
6	Wg Cdr Portlock	Dir HR		Board of Trustees
7	Wg Cdr Hancock	Dir ED&I		Board of Trustees
8	Wg Cdr Hope	FA Councillor		Board of Trustees
9	Sqn Ldr Ochuodho	Dir Finance		Board of Trustees

Executive committee if different from above

	Committee member name	Office (if any)	Dates acted if not for whole year
1	Gp Capt Jones	CEO	1 Jan 22 – 6 Jul 22
2	Air Cdre Adam Waldrope	CEO	6 Jul 22 – 31 Dec 22
3	Wg Cdr Hetherington	Dir Rep teams	
4	Wg Cdr Sheldon	RAF FA COS	
5	Wg Cdr Weir	Hd Sponsorship	
6	Sqn Ldr Hodgkinson	Hd Referees	
7	Sqn Ldr Hyndman	COS Rep Teams	
8	Sqn Ldr Parker	Hd Comms	
9	Sqn Ldr Steed	Hd ED&I	
10	Flt Lt Gosling	Hd Finance	
11	WO Hancocks	Vets Team Rep	
12	FS Francis	Hd Discipline	
12	Mr Williams	County Sec	
13	Mr Wheeler	FDM	

Trustees' Annual Report
for the period 1st January 2022 to 31st December 2022



Objectives and Activities

Summary of the purposes of the charity as set out in its governing document (SORP Para 1.17)
The objects for which the Charity is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for RAF Football.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts (SORP Para 1.17 & 1.19)
To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties. The Associations Strategic objectives are: 1. Re-generate, evolve and expand participation at all levels, providing opportunities for all. 2. A platform for excellence to enable everyone to fulfil their potential. 3. A safe and inclusive environment and culture. 4. A trusted, effective and efficient organisation optimised for the future.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit (SORP Para 1.18)
The trustees have been mindful of the guidance issued by the Charities on public benefit.

Additional information (optional)

Policy on grant making (SORP Para 1.38)
The RAF FA broadly finances its own activities from grants received from the FA and from the RAF CF. The Association also bids for funds, specifically from the CF on behalf of the Veterans and Icarus Representative Teams as they are elements of the association that attract some subscription payments from the team members. The RAF FA also offers a £1000 grant annually to support the Veterans team.
Policy on social investment including program related investment (SORP Para 1.38)
The Association is not currently undertaking any activities towards social investment.
Contribution made by volunteers (SORP Para 1.38)

Trustees' Annual Report for the period 1st January 2022 to 31st December 2022



It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. (SORP Para 1.20)

Participation. The Association continued to build back strongly post-COVID, rowing levels of participation to meet FA targets. This was partly achieved through the introduction of the Astra league – a new format of football based around professional categories with the RAF. Additionally, the RAF Cup and RAF Festival of Football (two of the largest competitions in the RAF sporting calendar) were both successfully delivered in 2021.

Excellence. A highly successful season saw the RAF Senior Men and Women's teams both win the Inter-Services.

Inclusivity. Having been awarded the Preliminary level for the Equality Standard in Sport in 2020, the Association has now made significant gains towards meeting the intermediate standard, putting the RAF FA at the forefront of FA Associations.

Governance. Further progress was made towards meeting the Sport England/FA Code of Governance benchmark. Of note, three INEDs were recruited to the organisation.

Additional information (optional)

Achievements against objectives set (SORP Para 1.41)

Performance of fundraising activities against objectives set (SORP Para 1.41)

No fund-raising activities undertaken.

Investment performance against objectives (SORP Para 1.41)

Trustees' Annual Report
for the period 1st January 2022 to 31st December 2022



No investments relating to FY 2021 and prior.

Other

Structure, Governance and Management

Type of governing document (SORP Para 1.25)

Constitution (Memorandum and Articles of Association)

How is the charity constituted? (SORP Para 1.25)

Limited Company (delete as necessary)

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees (SORP Para 1.25)

Chairman appointed by The Air Officer Commanding Number 22 (Training) Group.
 Other Executive Committee members appointed through a recruitment policy (inc advertisement of post and an interview process) and ratified by vote by the Board of Trustees.

Additional information (optional)

Policies and procedures adopted for the induction and training of trustees (SORP Para 1.51)

All Board members complete an FA Board Skills audit and conduct mandatory online FA training. Further onboarding processes are in development.

The charity's organisational structure and any wider network with which the charity works (SORP Para 1.51)

The Charity has an Executive committee that oversees the day to day operation of the Association, which is accountable to a Board of trustees which provides strategic direction.

There are 3 employees who are all civilian and not trustees, remuneration is reviewed annually. There are no subsidiaries.

The Association has a strong link with the National governing body (The FA), and largely followings its direction and guidance for the delivery of RAF Football, where such an approach remains compatible with RAF policy and objectives. The RAF FA also has a strong network with its sponsors.

Relationship with any related parties (SORP Para 1.51)

Trustees' Annual Report
for the period 1st January 2022 to 31st December 2022



The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

Other

For the period of this return were there any serious incidents that the charity failed to report to the Charity Commission? (e.g. theft, safeguarding issues, serious injury / death)

No

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	Smith	
Full Name	J N SMITH	
Position	Dir Strategy	
Date	19 Jun 23	

Trustees' Annual Report
for the period 1st January 2022 to 31st December 2022



The Royal Air Force Football Association

Financial Review

Review of the charity's financial position at the end of the period (SORP Para 1.21)
The Football Association (FA) continues to maintain reduced funding to county FAs following the pandemic, and extant for a further FY subject to an impending review in June 2023. This reduction continues to impact the financing of RAF FA activities although healthy Reserves held by the RAFFA historically have enabled resilience in this FY. Key sponsors reduced funding to the association considering their own financial challenges resulting from the pandemic. Most notably, the RAF Benevolent Fund halved their sponsorship, from £8,000 to £4,000 for the last 2 Financial Years. That said, the RAFFA has secured greater levels of sponsorship funding, the benefits of which will hopefully be realised in the next FY onwards. Since the pandemic and the effect on sport in general, this is the first year where the RAFFA has managed to have a full year of activity; from Training Camps to maintaining a full schedule of fixtures for all teams, as well as increasing New Member Engagement activity to attract new players into the sport. The association continues to maintain a healthy financial position but will continue to monitor the effect that the reduced FA funding will have in the short to medium term, acknowledging an impending review by the FA on County FA funding from 2024.
Statement explaining the policy for holding reserves stating why they are held (SORP Para 1.22)
The RAFFA holds reserves to cater for any liabilities that the association incurs because of the organisation ceasing to operate. Current Reserves remain broadly in line with liquidity guidelines stipulated by the County FA Operating Model. Healthy sponsorship income over the past 2 years have enabled surplus income and provided much needed resilience. Creditors to include in the case of the RAFFA no longer running as a going concern, and which require the holding of reserves are: the RAFCF, sponsors, employee salaries.
Amount of reserves held (SORP Para 1.22)
Reasons for holding zero reserves (SORP Para 1.22)
N/A
Details of fund materially in deficit (SORP Para 1.24)
N/A
Explanation of any uncertainties about the charity continuing as a going concern (SORP Para 1.23)

Trustees' Annual Report
for the period 1st January 2022 to 31st December 2022



N/A

Additional information (optional)

The charity's principal sources of funds (including any fundraising) (SORP Para 1.47)

The RAFFA's principal sources of funds come in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the RAF Central Fund (CF). The RAF CF grant changes every year, subject to bids from the association. The RAFFA undertakes considerable effort to attract additional funding to support the development of RAF football and enable activities that are out of scope for FA and RAF CF funding in line with their respective policies. This is primarily in the form of sponsorship for the various Representative Teams.

The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates additional income. However, the FA have changed the delivery method of these courses. The level of income is yet to become apparent as the FA adopted virtual delivery of courses following the pandemic.

Investment policy and objectives including any social investment policy adopted (SORP Para 1.46)

An investment policy is currently in draft and will be agreed at the meeting following endorsement of the 2022 Accounts by the Board of Trustees. The level of Reserves at the end of FY 2021 meant that any investments would have to be fairly liquid to enable the RAF FA to maintain 8 months' worth of operating costs as stipulated by the County FA Operating Model guidelines.

A description of the principal risks facing the charity (SORP Para 1.46)

- Reduced grants from both the FA and the RAF CF, resulting in a reduction in available funding to support the various teams and development initiatives within the RAF FA.
- Uncertainties relating to pandemics on football at all levels within the RAF football pyramid, reducing football operations, reducing participation immediately and in the longer term.

Other

Trustees' Annual Report
for the period 1st January 2022 to 31st December 2022



Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	<i>J N Ochuodho</i>	
Full Name	JOAN N OCHUODHO	
Position	Director Finance	
Date	31 Jan 23	

**THE ROYAL AIR FORCE
FOOTBALL
ASSOCIATION**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST DECEMBER 2022**

CHARITY REGISTRATION No: 1129460

COMPANY REGISTRATION No: 06641135

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

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Page 9	Balance Sheet
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Page 16	Independent Examiners Report on the Accounts

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1129460
COMPANY REGISTRATION NUMBER	06641135
START OF FINANCIAL YEAR	1st January 2022
END OF FINANCIAL YEAR	31st December 2022
DIRECTORS DURING THE YEAR AND SINCE THE YEAR END	Air Cdre Richard David Pratley (Chair) Gp Capt Neil Andrew Jones (to 6th July 2022) (CEO) Air Cdre Adam Waldrope (from 6th July 2022) (CEO) Gp Capt Gordon James Bettington Wg Cdr Jonathan Newrick Smith Wg Cdr Louise Hancock Wg Cdr Rachel Portlock Wg Cdr Neil Hope Sqn Ldr Joan Nyakan Ochuodho
DIRECTOR SELECTION	The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.
CORPORATE SECRETARY	Wilsons (Company Secretaries) Limited
REGISTERED ADDRESS	Alexandra House St John's Street Salisbury Wiltshire SP1 2SB
GOVERNING DOCUMENT	Memorandum and Articles of Association. Incorporated 8th July 2008 as amended by special resolution 6th March 2009.
BANKERS	Royal Bank of Scotland Holt's Military Banking 200 Fowler Avenue Fowler Business Park Farnborough Hampshire GU14 7JP
INDEPENDENT EXAMINERS	J Irvine-Smith Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF
OBJECTS	The objects for which the Charity is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for RAF Football.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

ORGANISATIONAL STRUCTURE

The Charity has an Executive committee that oversees the day to day operation of the Association, which is accountable to a Board of trustees which provides strategic direction.

The Executive Committee Members that served during the year were:

Gp Capt Jones	CEO	1 Jan 22 – 6 Jul 22
Air Cdre Adam Waldrope	CEO	6 Jul 22 – 31 Dec 22
Wg Cdr Hetherington	Dir Rep teams	
Wg Cdr Sheldon	RAF FA COS	
Wg Cdr Weir	Hd Sponsorship	
Sqn Ldr Hodgkinson	Hd Referees	
Sqn Ldr Hyndman	COS Rep Teams	
Sqn Ldr Parker	Hd Comms	
Sqn Ldr Steed	Hd ED&I	
Flt Lt Gosling	Hd Finance	
WO Hancocks	Vets Team Rep	
FS Francis	Hd Discipline	
Mr Williams	County Sec	
Mr Wheeler	FDM	

There are 3 employees who are all civilian and not trustees; remuneration is reviewed annually.

The Association has a strong link with the National governing body (The FA), and largely follows its direction and guidance for the delivery of RAF Football, where such an approach remains compatible with RAF policy and objectives. The RAF FA also has a strong network with its sponsors.

The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

There are no subsidiaries.

MAIN ACTIVITIES

To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties.

The Associations Strategic objectives are:

1. Regenerate, evolve and expand participation at all levels, providing opportunities for all.
2. A platform for excellence to enable everyone to fulfil their potential.
3. A safe and inclusive environment and culture.
4. A trusted, effective and efficient organisation optimised for the future.

PUBLIC BENEFIT

The trustees have been mindful of the guidance issued by the Charities on public benefit.

POLICY ON GRANT MAKING

The RAF FA broadly finances its own activities from grants received from the FA and from the RAF CF. The Association also bids for funds, specifically from the CF on behalf of the Veterans and Icarus Representative Teams as they are elements of the association that attract some subscription payments from the team members. The RAF FA also offers a £1000 grant annually to support the Veterans team.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

VOLUNTEERS

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the Associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

ACHIEVEMENTS AND PERFORMANCE

Participation. The Association continued to build back strongly post-COVID, raising levels of participation to meet FA targets. This was partly achieved through the introduction of the Astra league – a new format of football based around professional categories with the RAF. Additionally, the RAF Cup and RAF Festival of Football (two of the largest competitions in the RAF sporting calendar) were both successfully delivered in 2022.

Excellence. A highly successful season saw the RAF Senior Men and Women's teams both win the Inter-Services.

Inclusivity. Having been awarded the Preliminary level for the Equality Standard in Sport in 2020, the Association has now made significant gains towards meeting the intermediate standard, putting the RAF FA at the forefront of FA Associations.

Governance. Further progress was made towards meeting the Sport England/FA Code of Governance benchmark. Of note, three INEDs were recruited to the organisation.

FINANCIAL REVIEW

The Football Association (FA) continues to maintain reduced funding to county FAs following the pandemic, and expect for a further FY subject to an impending review in June 2023. This reduction continues to impact the financing of RAF FA activities although healthy Reserves held by the RAFFA historically have enabled resilience in this FY. Key sponsors reduced funding to the association considering their own financial challenges resulting from the pandemic. Most notably, the RAF Benevolent Fund halved their sponsorship, from £8,000 to £4,000 for the last 2 Financial Years. That said, the RAFFA has secured greater levels of sponsorship funding, the benefits of which will hopefully be realised in the next FY onwards.

Since the pandemic and the effect on sport in general, this is the first year where the RAFFA has managed to have a full year of activity; from Training Camps to maintaining a full schedule of fixtures for all teams, as well as increasing New Member Engagement activity to attract new players into the sport.

The association continues to maintain a healthy financial position but will continue to monitor the effect that the reduced FA funding will have in the short to medium term, acknowledging an impending review by the FA on County FA funding from 2024.

The RAFFA holds reserves to cater for any liabilities that the association incurs because of the organisation ceasing to operate. Current Reserves remain broadly in line with liquidity guidelines stipulated by the County FA Operating Model. Healthy sponsorship income over the past 2 years have enabled surplus income and provided much needed resilience.

Creditors to include in the case of the RAFFA no longer running as a going concern, and which require the holding of reserves are: the RAFCF, sponsors, employee salaries.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

FINANCIAL REVIEW (Continued)

The RAFFA's principal sources of funds come in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the RAF Central Fund (CF). The RAF CF grant changes every year, subject to bids from the association. The RAFFA undertakes considerable effort to attract additional funding to support the development of RAF football and enable activities that are out of scope for FA and RAF CF funding in line with their respective policies. This is primarily in the form of sponsorship for the various Representative Teams.

The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates additional income. However, the FA have changed the delivery method of these courses. The level of income is yet to become apparent as the FA adopted virtual delivery of courses following the pandemic.

An investment policy is currently in draft and will be agreed once final EOY figures are confirmed. The level of Reserves at the end of FY 2021 meant that any investments would have to be fairly liquid to enable the RAF FA to maintain 8 months' worth of operating costs as stipulated by the County FA Operating Model guidelines.

The principal risks facing the charitable company are:

- Reduced grants from both the FA and the RAF CF, resulting in a reduction in available funding to support the various teams and development initiatives within the RAF FA.
- Uncertainties relating to pandemics on football at all levels within the RAF football pyramid, reducing football operations, reducing participation immediately and in the longer term.

APPOINTMENT AND TRAINING OF TRUSTEE/DIRECTORS

The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.

All Board members complete an FA Board Skills audit and conduct mandatory online FA training. Further onboarding processes are in development.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial

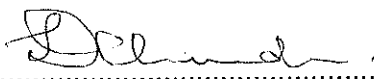
The trustees/directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees/directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2022, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....4 SEP 23.....

Signed on their behalf by....., Director FINANCE

Print Name: JOAN OCHODITO

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOME					
Income from Grants & Sponsorship	3	43,666	119,348	163,014	136,175
Income from Charitable Activities	3	13,989	-	13,989	10,224
Income from other Trading Activities	3	-	-	-	-
TOTAL INCOME		57,655	119,348	177,003	146,399
EXPENDITURE					
Expenditure on Charitable Activities	4	70,809	134,592	205,401	128,975
Governance Costs	4	2,887	1,110	3,997	1,396
TOTAL EXPENDITURE		73,696	135,702	209,398	130,371
NET INCOME/(EXPENDITURE)		(16,041)	(16,354)	(32,395)	16,028
Transfers between Funds	6	(30)	30	-	-
Reconciliation of funds:					
Funds Brought Forward		116,613	21,167	137,780	121,752
TOTAL FUNDS CARRIED FORWARD		100,542	4,843	105,385	137,780

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-22 Total £	31-Dec-21 Total £
Fixed Assets					
Tangible assets	2	-	-	-	-
Current Assets					
Debtors	7	32,080	-	32,080	12,493
Cash at bank and in hand	5	79,191	14,295	93,486	151,524
Total Current Assets		111,271	14,295	125,566	164,017
Creditors: amounts falling due within one year	8	10,729	9,452	20,181	26,237
NET ASSETS		100,542	4,843	105,385	137,780
FUNDS OF THE CHARITY					
Unrestricted Funds		100,542	-	100,542	116,613
Restricted Funds	6	-	4,843	4,843	21,167
TOTAL FUNDS		100,542	4,843	105,385	137,780

DIRECTORS' RESPONSIBILITIES:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board of Directors on 4 SEP 23

Signed on their behalf by Joan Ochudithi, Director FINANCE

Print Name: JOAN OCHUDITHI

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparation:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

Change of accounting policy

No changes have been made to the accounting policies adopted in note 1.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

No material prior year errors have been identified in the reporting period.

The particular accounting policies adopted are set out below.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES (continued)

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received government grants in the reporting period.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable

Expenses and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since the last submission. Some expenditure figures in the previous financial year have been recategorised this year to provide more meaningful comparisons. No figures have been restated. There have been no changes to the previous accounts.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES (continued)

Tangible Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. TANGIBLE FIXED ASSETS

There were no Fixed Assets held (2021: Nil).

The annual commitments under non-cancellable operating leases are as follows:
31st December 2022: £0 (2021: £0)

3. INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Grants	19,000	119,348	138,348	107,509
Sponsorship	24,666	-	24,666	28,666
Charitable Activities	13,989	-	13,989	10,224
	57,655	119,348	177,003	146,399

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Expenditure on Charitable Activities				
Bank Charges	860	-	860	1,056
FDO Course Outings	-	-	-	1,574
General Activity Costs	34,181	9,310	43,491	6,497
Grants	1,000	-	1,000	3,014
Salary Costs	4,105	91,459	95,564	93,574
Kit and Equipment Costs	3,768	14,588	18,356	6,165
Miscellaneous	805	71	876	363
New Member Engagement	-	-	-	2,166
Operational Costs	3,281	19,034	22,315	7,931
RAFFA HQ Costs	8,471	130	8,601	5,781
Referee Costs	49	-	49	-
Sponsorship Costs	14,289	-	14,289	854
	70,809	134,592	205,401	128,975
Governance Costs				
Independent Examination	-	1,110	1,110	1,020
Company Secretarial	367	-	367	376
Legal and Professional Fees	2,520	-	2,520	-
	2,887	1,110	3,997	1,396

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

5. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-22 £	TOTAL 31-Dec-21 £
Current Bank Account	79,191	14,295	93,486	151,524
	79,191	14,295	93,486	151,524

6. RESTRICTED FUNDS

	Balance 01-Jan-22 £	CURRENT YEAR			Balance 31-Dec-22 £
		Income £	Expenditure £	Transfers £	
Bill Brown Memorial Fund	1,000	-	-	-	1,000
Central Funds	9,534	28,898	38,462	30	-
FA Community Shield Project	135	-	-	-	135
FA Safeguarding	10,498	-	6,790	-	3,708
FA - salaries	-	87,460	87,460	-	-
FA - delivery	-	2,990	2,990	-	-
	21,167	119,348	135,702	30	4,843

	Balance 01-Jan-21 £	PREVIOUS YEAR			Balance 31-Dec-21 £
		Income £	Expenditure £	Transfers £	
Bill Brown Memorial Fund	1,000	-	-	-	1,000
Central Funds	12,529	14,927	14,927	(2,995)	9,534
FA Community Shield Project	135	-	-	-	135
FA Safeguarding	7,503	2,500	2,500	2,995	10,498
Coolwater - car	-	2,045	2,045	-	-
FA - salaries	-	90,082	90,082	-	-
	21,167	109,554	109,554	-	21,167

Bill Brown Memorial Fund - a fund specifically for RAF Football Referees.

Central Funds Grant - funds provided by the RAF Central Fund to be used for operating cost, kit and equipment, overseas visits and development activities.

FA Community Shield - funds provided by the Football Association to support the provision of junior coaching camps.

FA Safeguarding - funds provided by the Football Association to support the safeguarding of young and vulnerable groups within the RAF football community.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Dec-21 £
Debtors	3,278	-	3,278	2,671
Prepayments	28,406	-	28,406	9,591
Accrued Income	396	-	396	231
	32,080	-	32,080	12,493

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-Dec-21 £
Creditors	6,930	-	6,930	23,644
Accrual - Independent Examination	-	1,170	-	1,140
Accrual - Grant to be Returned	-	8,282	8,282	-
Accruals - Other	3,539	-	3,539	1,453
Deferred Income	260	-	260	-
	10,729	9,452	19,011	26,237

9. STAFF COSTS AND NUMBERS

	TOTAL 2022 £	TOTAL 2021 £
Gross Wages and Salaries	85,990	83,797
Employer's National Insurance Costs	3,555	3,911
Pension	6,019	5,866
	95,564	93,574

Employees who were engaged in each of the following activities:

	31-Dec-22 TOTAL	31-Dec-21 TOTAL
Activities in furtherance of organisation's objects	3	3

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

10. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Report of the Directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

14. DONATED SERVICES

The offices which RAF Football use as their HQ, are kindly donated by the RAF.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of The Royal Air Force Football Association on the accounts for the year ended 31st December 2022 set out on pages 3 to 15.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

As described on pages 7 & 9, the charity's directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements. The directors are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the directors have elected that the financial statements be subject to independent examination.

Having satisfied myself that the accounts of The Royal Air Force Football Association 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 material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- accounting records were not kept in respect of Royal Air Force Football Association as required by section 386 of the 2006 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with 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
- 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.



J Irvine-Smith FCIE
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

Date: 8th September 2023

Accounts

Trustees' Annual Report
for the period 1st January 2021 to 31st December 2021



The Royal Air Force [Name of sport] Association

Charity registration number: [Required if CIO or Limited Company]

Principal Address: Room 43, Kermode Hall, RAF Halton, Aylesbury, HP22 5PG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Air Cdre Pratley	Chair	6 Jul 21 (name change)	AOC 22 Group
2	Gp Capt Jones	CEO	6 Jul 21 (name change)	AGM
3	Gp Capt Bettington	Dep Chair		AGM
4	Wg Cdr Smith	Dir Strategy		AGM
5	Wg Cdr Portlock	Dir HR		AGM
6	Wg Cdr Hancock	Dir ED&I		AGM
7	Wg Cdr Hope	FA Councillor	12 Nov 21	AGM
8	Sqn Ldr Ochuodho	Dir Finance		AGM

Executive committee if different from above

	Committee member name	Office (if any)	Dates acted if not for whole year
1	Gp Capt Jones	CEO	
2	Wg Cdr Hetherington	Dir Rep teams	
3	Wg Cdr Sheldon	RAF FA COS	
4	Wg Cdr Weir	Hd Sponsorship	
5	Sqn Ldr Hodgkinson	Hd Referees	
6	Sqn Ldr Hyndman	COS Rep Teams	
7	Sqn Ldr Parker	Hd Comms	
8	Sqn Ldr Steed	Hd ED&I	
9	Flt Lt Gosling	Hd Finance	
10	WO Hancocks	Vets Team Rep	
11	FS Francis	Hd Discipline	
12	Mr Williams	County Sec	
12	Mr Wheeler	FDM	

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document (SORP Para 1.17)

Trustees' Annual Report for the period 1st January 2021 to 31st December 2021



The objects for which the Charity is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for RAF Football.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts (SORP Para 1.17 & 1.19)

To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties.

The Associations Strategic objectives are:

1. Re-generate, evolve and expand participation at all levels, providing opportunities for all.
2. A platform for excellence to enable everyone to fulfil their potential.
3. A safe and inclusive environment and culture.
4. A trusted, effective and efficient organisation optimised for the future.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit (SORP Para 1.18)

The trustees have been mindful of the guidance issued by the Charities on public benefit.

Additional information (optional)

Policy on grant making (SORP Para 1.38)

The RAF FA broadly finances its own activities from grants received from the FA and from the RAF CF. The Association also bids for funds, specifically from the CF on behalf of the Veterans and Icarus Representative Teams as they are elements of the association that attract some subscription payments from the team members. The RAF FA also offers a £1000 grant annually to support the Veterans team.

Policy on social investment including program related investment (SORP Para 1.38)

The Association is not currently undertaking any activities towards social investment.

Contribution made by volunteers (SORP Para 1.38)

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

Trustees' Annual Report
for the period 1st January 2021 to 31st December 2021



Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. (SORP Para 1.20)

Participation. The Association has been extremely successful at restarting grass-roots activity in a COVID secure manner, specifically resetting league matches to pre-pandemic levels. Additionally, the RAF Cup and RAF Festival of Football (two of the largest competitions in the RAF sporting calendar) were both successfully delivered in 2021.

Excellence. Despite the cancellation of the inter-services competition in 2021, success has continued in other areas. Of note, we were delighted with Cpl Lauren Impey's appointment as the reserve official for the FA Women's Cup Final between Arsenal and Chelsea at Wembley stadium.

Inclusivity. Having been awarded the Preliminary level for the Equality Standard in Sport in 2020, the Association has now made significant gains towards meeting the intermediate standard, putting the RAF FA at the forefront of FA Associations.

Governance. The Association started to implement a governance reform programme, which will see it conform to the FA Operating model by summer 2022, and potentially a benchmark for service sports governance.

Additional information (optional)

Achievements against objectives set (SORP Para 1.41)

Performance of fundraising activities against objectives set (SORP Para 1.41)

No fund-raising activities undertaken.

Investment performance against objectives (SORP Para 1.41)

No investments relating to FY 2021 and prior.

Other

Trustees' Annual Report
for the period 1st January 2021 to 31st December 2021



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Structure, Governance and Management

Type of governing document (SORP Para 1.25)
Constitution (Memorandum and Articles of Association)
How is the charity constituted? (SORP Para 1.25)
Limited Company
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees (SORP Para 1.25)
Chairman appointed by The Air Officer Commanding Number 22 (Training) Group. Other Executive Committee members appointed through a recruitment policy (inc advertisement of post and an interview process) and ratified by vote by the Board of Trustees.

Additional information (optional)

Policies and procedures adopted for the induction and training of trustees (SORP Para 1.51)
All Board members complete an FA Board Skills audit and conduct mandatory online FA training. Further onboarding processes are in development.
The charity's organisational structure and any wider network with which the charity works (SORP Para 1.51)
The Charity has an Executive committee that oversees the day to day operation of the Association, which is accountable to a Board of trustees which provides strategic direction. There are 3 employees who are all civilian and not trustees, remuneration is reviewed annually. There are no subsidiaries. The Association has a strong link with the National governing body (The FA), and largely followings its direction and guidance for the delivery of RAF Football, where such an approach remains compatible with RAF policy and objectives. The RAF FA also has a strong network with its sponsors.
Relationship with any related parties (SORP Para 1.51)
The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

**Trustees' Annual Report
for the period 1st January 2021 to 31st December 2021**



Other

For the period of this return were there any serious incidents that the charity failed to report to the Charity Commission? (e.g. theft, safeguarding issues, serious injury / death)
No

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	J N SMITH	
Full Name	Jonathan Newrick Smith	
Position	Director Strategy	
Date	21 Feb 22	

Trustees' Annual Report for the period 1st January 2021 to 31st December 2021



The Royal Air Force Football Association

Financial Review

Review of the charity's financial position at the end of the period (SORP Para 1.21)
Throughout 2021, the pandemic and the associated challenges continued to have an impact on the operations of the RAF FA: The FA reduced funding to County FAs by 14% in 2020, a reduction that remained in place and will be extant for a further 2 years. This reduction has inevitably had an impact on the RAF FA financing its activities. Key sponsors have also had to reduce funding to the RAF FA considering their own financial challenges resulting from the pandemic. Most notably, the RAF Benevolent Fund halved their sponsorship, from £8,000 to £4,000. The overall reduction in funding has however been balanced by reduced activity. The Rep Teams and grassroots players have been unable to maintain the number of matches that would ordinarily be played per season due to the pandemic. There has therefore been a commensurate drop in expenditure, enabling the RAF FA to continue to remain on a sustainable financial footing. FY 2022 is likely to give a better indication of the real impact of reduced funding to the RAFFA due to COVID-19. The association continues to maintain a healthy financial position but will continue to monitor the effect that the reduced funding will have in the short to medium term.
Statement explaining the policy for holding reserves stating why they are held (SORP Para 1.22)
The RAFFA holds reserves to cater for any liabilities that the association incurs because of the organisation ceasing to operate. The RAFFA will invest some of its reserve holdings in 2022, to generate an additional, passive line of income. This will provide some level of resilience as the FA and sponsorship shortfalls remain in place. Creditors to include in the case of the RAFFA no longer running as a going concern, and which require the holding of reserves are: the RAFCF, sponsors, employee wages,
Amount of reserves held (SORP Para 1.22)
TBC
Reasons for holding zero reserves (SORP Para 1.22)
N/A
Details of fund materially in deficit (SORP Para 1.24)
N/A
Explanation of any uncertainties about the charity continuing as a going concern (SORP Para 1.23)
N/A

Trustees' Annual Report
for the period 1st January 2020 to 31st December 2020



Additional information (optional)

The charity's principal sources of funds (including any fundraising) (SORP Para 1.47)
The RAFFA's principal sources of funds come in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the RAFCF. The RAF CF grant changes every year, subject to bids from the association. The RAFFA undertakes considerable effort to attract additional funding to support the development of RAF football and enable activities that are out of scope for FA and RAFCF funding in line with their respective policies. This is primarily in the form of sponsorship for the various Representative Teams. The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates additional income for the RAFFA. However, the FA have changed the delivery method of these courses. The level of income is most likely to be significantly reduced as the FA adopts virtual delivery of courses.
Investment policy and objectives including any social investment policy adopted (SORP Para 1.46)
An investment policy will be generated and ratified by the Board in 2022. This is the first year in which the RAF FA is looking to invest some funds to generate a passive line of income.
A description of the principal risks facing the charity (SORP Para 1.46)
• The continued impact of COVID-19 on the RAF FA's sources of funding, resulting in a reduction in available funding to support the various teams and development initiatives within the RAF FA. • Uncertainties relating to COVID-19 on returning to football at all levels within the RAF football pyramid, reducing football operations, reducing participation immediately and in the longer term.
Other

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	<i>J N Ochuodho</i>	
Full Name	JOAN N OCHUODHO	
Position	Director Finance	
Date	31 Jan 22	

**THE ROYAL AIR FORCE
FOOTBALL
ASSOCIATION**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST DECEMBER 2021**

CHARITY REGISTRATION No: 1129460

COMPANY REGISTRATION No: 06641135

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

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Page 8	Statement of Financial Activities
Page 9	Balance Sheet
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Page 16	Independent Examiners Report on the Accounts

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1129460
COMPANY REGISTRATION NUMBER	06641135
START OF FINANCIAL YEAR	1st January 2021
END OF FINANCIAL YEAR	31st December 2021
DIRECTORS DURING THE YEAR AND SINCE THE YEAR END	Richard David Pratley (Chair) Neil Andrew Jones (CEO) Gordon James Bettington Martin Blagojevic (resigned 6/7/21) John Hetherington (resigned 25/1/21) Jonathan Newrick Smith Louise Hancock Rachel Portlock (appointed 6/7/21) Joan Nyakan Ochuodho (appointed 26/01/21) Neil Hope (appointed 12/11/21)
DIRECTOR SELECTION	The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.
CORPORATE SECRETARY	Wilsons (Company Secretaries) Limited
REGISTERED ADDRESS	Alexandra House St John's Street Salisbury Wiltshire SP1 2SB
GOVERNING DOCUMENT	Memorandum and Articles of Association. Incorporated 8th July 2008 as amended by special resolution 6th March 2009.
BANKERS	Royal Bank of Scotland Holt's Military Banking 200 Fowler Avenue Fowler Business Park Farnborough Hampshire GU14 7JP
INDEPENDENT EXAMINERS	L M Tempest Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF
OBJECTS	The objects for which the Charity is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for RAF Football.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

ORGANISATIONAL STRUCTURE

The Charity has an Executive committee that oversees the day to day operation of the Association, which is accountable to a Board of trustees which provides strategic direction.

There are 3 employees who are all civilian and not trustees; remuneration is reviewed annually.

The Association has a strong link with the National governing body (The FA), and largely followings its direction and guidance for the delivery of RAF Football, where such an approach remains compatible with RAF policy and objectives. The RAF FA also has a strong network with its sponsors.

The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

There are no subsidiaries.

MAIN ACTIVITIES

To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties.

The Associations Strategic objectives are:

1. Regenerate, evolve and expand participation at all levels, providing opportunities for all.
2. A platform for excellence to enable everyone to fulfil their potential.
3. A safe and inclusive environment and culture.
4. A trusted, effective and efficient organisation optimised for the future.

PUBLIC BENEFIT

The trustees have been mindful of the guidance issued by the Charities on public benefit.

VOLUNTEERS

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the Associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

ACHIEVEMENTS AND PERFORMANCE

Participation. The Association has been extremely successful at restarting grass-roots activity in a COVID secure manner, specifically resetting league matches to pre-pandemic levels. Additionally, the RAF Cup and RAF Festival of Football (two of the largest competitions in the RAF sporting calendar) were both successfully delivered in 2021.

Excellence. Despite the cancellation of the inter-services competition in 2021, success has continued in other areas. Of note, we were delighted with Cpl Lauren Impey's appointment as the reserve official for the FA Women's Cup Final between Arsenal and Chelsea at Wembley stadium.

Inclusivity. Having been awarded the Preliminary level for the Equality Standard in Sport in 2020, the Association has now made significant gains towards meeting the intermediate standard, putting the RAF FA at the forefront of FA Associations.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

ACHIEVEMENTS AND PERFORMANCE (Continued)

Governance. The Association started to implement a governance reform programme, which will see it conform to the FA Operating model by summer 2022, and potentially a benchmark for service sports governance.

FINANCIAL REVIEW

Throughout 2021, the pandemic and the associated challenges continued to have an impact on the operations of the RAF FA: The FA reduced funding to County FAs by 14% in 2020, a reduction that remained in place and will be extant for a further 2 years. This reduction has inevitably had an impact on the RAF FA financing its activities. Key sponsors have also had to reduce funding to the RAF FA considering their own financial challenges resulting from the pandemic. Most notably, the RAF Benevolent Fund halved their sponsorship, from £8,000 to £4,000.

The overall reduction in funding has however been balanced by reduced activity. The Rep Teams and grassroots players have been unable to maintain the number of matches that would ordinarily be played per season due to the pandemic. There has therefore been a commensurate drop in expenditure, enabling the RAF FA to continue to remain on a sustainable financial footing. FY 2022 is likely to give a better indication of the real impact of reduced funding to the RAFFA due to COVID-19.

The association continues to maintain a healthy financial position but will continue to monitor the effect that the reduced funding will have in the short to medium term.

The RAFFA holds reserves to cater for any liabilities that the association incurs because of the organisation ceasing to operate. The RAFFA will invest some of its reserve holdings in 2022, to generate an additional, passive line of income. This will provide some level of resilience as the FA and sponsorship shortfalls remain in place.

Creditors to include in the case of the RAFFA no longer running as a going concern, and which require the holding of reserves are: the RAFCF, sponsors, employee wages.

The RAF FA broadly finances its own activities from grants received from the FA and from the RAF CF. The Association also bids for funds, specifically from the CF on behalf of the Veterans and Icarus Representative Teams as they are elements of the association that attract some subscription payments from the team members. The RAF FA also offers a £1000 grant annually to support the Veterans team.

The RAFFA's principal sources of funds come in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the RAFCF. The RAF CF grant changes every year, subject to bids from the association. The RAFFA undertakes considerable effort to attract additional funding to support the development of RAF football and enable activities that are out of scope for FA and RAFCF funding in line with their respective policies. This is primarily in the form of sponsorship for the various Representative Teams.

The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates additional income for the RAFFA. However, the FA have changed the delivery method of these courses. The level of income is most likely to be significantly reduced as the FA adopts virtual delivery of courses.

An investment policy will be generated and ratified by the Board in 2022. This is the first year in which the RAF FA is looking to invest some funds to generate a passive line of income.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

FINANCIAL REVIEW (Continued)

The principal risks facing the charitable company are:

- The continued impact of COVID-19 on the RAF FA's sources of funding, resulting in a reduction in available funding to support the various teams and development initiatives within the RAF FA.
- Uncertainties relating to COVID-19 on returning to football at all levels within the RAF football pyramid, reducing football operations, reducing participation immediately and in the longer term.

APPOINTMENT AND TRAINING OF TRUSTEE/DIRECTORS

The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.

All Board members complete an FA Board Skills audit and conduct mandatory online FA training. Further onboarding processes are in development.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial

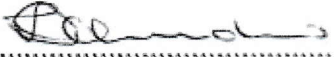
The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2021, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....16 September 2022.....

Signed on their behalf by....., Director Finance

Print Name: JOAN OCHIMOTO

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME					
Income from Grants & Sponsorship	3	26,621	109,554	136,175	139,019
Income from Charitable Activities	3	10,224	-	10,224	14,558
Income from other Trading Activities	3	-	-	-	52
TOTAL INCOME		36,845	109,554	146,399	153,629
EXPENSES					
Expenditure on Charitable Activities	4	20,441	108,534	128,975	143,180
Governance Costs	4	376	1,020	1,396	1,507
TOTAL EXPENSES		20,817	109,554	130,371	144,687
NET INCOMING/ (OUTGOING)		16,028	-	16,028	8,942
Funds Brought Forward		100,585	21,167	121,752	112,810
TOTAL FUNDS CARRIED FORWARD		116,613	21,167	137,780	121,752

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-21 Total £	31-Dec-20 Total £
Fixed Assets					
Tangible assets	2	-	-	-	-
Current Assets					
Debtors	7	12,493	-	12,493	13,460
Cash at bank and in hand	5	130,357	21,167	151,524	111,387
Total Current Assets		142,850	21,167	164,017	124,847
Creditors: amounts falling due within one year	8	26,237	-	26,237	3,095
NET ASSETS		116,613	21,167	137,780	121,752
FUNDS OF THE CHARITY					
Unrestricted Funds		116,613	-	116,613	100,585
Restricted Funds	6	-	21,167	21,167	21,167
TOTAL FUNDS		116,613	21,167	137,780	121,752

The directors are satisfied that for the year ended on 31st December 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 16.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 16 September 2022

Signed on their behalf by Joan Occhipito, Director Finance

Print Name: JOAN OCCHIPITO

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011, Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES (continued)

Incoming Resources (Continued)

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

2. TANGIBLE FIXED ASSETS

There were no Fixed Assets held (2020: Nil).

The annual commitments under non-cancellable operating leases are as follows:
31st December 2021: £0 (2020: £4389)

3. INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
Grants	-	107,509	107,509	115,019
Sponsorship	26,621	2,045	28,666	24,000
Charitable Activities	10,224	-	10,224	14,558
Bank Interest	-	-	-	52
	36,845	109,554	146,399	153,629

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
Expenditure on Charitable Activities				
Bank Charges	1,056	-	1,056	1,012
FDO Course Outings	1,574	-	1,574	3,692
General Activity Costs	3,997	2,500	6,497	11,233
Salary Costs	3,492	90,082	93,574	92,819
Kit and Equipment Costs	4,548	2,581	7,129	11,200
Miscellaneous	363	-	363	562
New Member Engagement	-	2,166	2,166	-
Operational Costs	821	9,160	9,981	10,419
RAFFA HQ Costs	3,736	2,045	5,781	8,648
Referee Costs	-	-	-	1,563
Sponsorship Costs	854	-	854	48
Ticket Sales	-	-	-	(1,260)
Tours	-	-	-	-
Training Camps	-	-	-	3,244
	20,441	108,534	128,975	143,180
Governance Costs				
Independent Examination	-	1,020	1,020	1,140
Company Secretarial	376	-	376	367
	376	1,020	1,396	1,507

5. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-21 £	TOTAL 31-Dec-20 £
Current Bank Account	130,357	21,167	151,524	111,387
	130,357	21,167	151,524	111,387

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

6. RESTRICTED FUNDS

	Balance 01-Jan-21 £	CURRENT YEAR			Balance 31-Dec-21 £
		Income £	Expenditure £	Transfers £	
Bill Brown Memorial Fund	1,000	-	-	-	1,000
Central Funds	12,529	14,927	14,927	(2,995)	9,534
FA Community Shield Project	135	-	-	-	135
FA Safeguarding	7,503	2,500	2,500	2,995	10,498
Coolwater - car	-	2,045	2,045	-	-
FA - salaries	-	90,082	90,082	-	-
	21,167	109,554	109,554	-	21,167

	Balance 01-Jan-20 £	PREVIOUS YEAR			Balance 31-Dec-20 £
		Income £	Expenditure £	Transfers £	
Bill Brown Memorial Fund	1,000	-	-	-	1,000
Central Funds	12,529	15,925	15,925	-	12,529
FA Community Shield Project	135	-	-	-	135
FA Safeguarding	6,125	6,000	4,622	-	7,503
Coolwater - car	-	3,499	3,499	-	-
FA - salaries	-	85,334	85,334	-	-
FA - admin	-	1,000	1,000	-	-
Sport England	-	3,261	3,261	-	-
	19,789	115,019	113,641	-	21,167

Bill Brown Memorial Fund - a fund specifically for RAF Football Referees.

Central Funds Grant - funds provided by the RAF Central Fund to be used for operating cost, kit and equipment, overseas visits and development activities.

FA Community Shield - funds provided by the Football Association to support the provision of junior coaching camps.

FA Safeguarding - funds provided by the Football Association to support the safeguarding of young and vulnerable groups within the RAF football community.

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Debtors	2,671	-	2,671	13,460
Prepayments	9,591	-	9,591	-
Accrued Income	231	-	231	-
	12,493	-	12,493	13,460

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-21 £	Total 31-Dec-20 £
Creditors	23,644	-	23,644	1,955
Accrual - Independent Examination	1,140	-	1,140	1,140
Accrual - Company Secretarial	-	-	-	-
Accruals - Other	1,453	-	1,453	-
Deferred Income	-	-	-	-
	26,237	-	26,237	3,095

9. STAFF COSTS AND NUMBERS

	TOTAL 2021 £	TOTAL 2020 £
Gross Wages and Salaries	83,797	84,797
Employer's National Insurance Costs	3,911	4,086
Pension	5,866	5,936
	93,574	94,819

Employees who were engaged in each of the following activities:

	31-Dec-21 TOTAL	31-Dec-20 TOTAL
Activities in furtherance of organisation's objects	3	3

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

10. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Report of the Directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

14. DONATED SERVICES

The offices which RAF Football use as their HQ, are kindly donated by the RAF.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of The Royal Air Force Football Association on the accounts for the year ended 31st December 2021 set out on pages 3 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As described on page 7 & 9, the Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



L M Tempest
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

20th September 2022

Accounts

Trustees' Annual Report
for the period 1st January 2020 to 31st December 2020



The Royal Air Force Football Association

Charity registration number: 1129460

Principal Address: RAF Brize Norton, Carterton OX18 3LX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	R Pratley	CEO		AOC 22 Group
2	N Jones	Chairman		RAF Sports Federation
3	J Hetherington			Board of Trustees
4	J Smith			Board of Trustees
5	L Hancock			Board of Trustees
6	G Bettington			Board of Trustees
7	M Blagojevic			Board of Trustees
8				

Name of trustees holding title to property belonging to the charity

	Trustee name	Dates acted if not for whole year
1	N/A	N/A
2		
3		
4		

Additional information (optional)

Type of advisor	Name	Address

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document (SORP Para 1.17)
The objects for which the Charity is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for Association Football
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts (SORP Para 1.17 & 1.19)
To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit (SORP Para 1.18)
The trustees have been mindful of the guidance issued by the Charities on public benefit.

Additional information (optional)

Policy on grant making (SORP Para 1.38)
Policy on social investment including program related investment (SORP Para 1.38)
Contribution made by volunteers (SORP Para 1.38)
It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the Associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

Trustees' Annual Report
for the period 1st January 2020 to 31st December 2020



Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity’s work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. (SORP Para 1.20)
The Association was awarded the Preliminary Level for the Equality Standard in Sport. This important framework guides community organisations towards achieving diversity, equality and inclusion within sport, and aims to make football accessible to all regardless of any protective characteristic.

Additional information (optional)

Achievements against objectives set (SORP Para 1.41)
The Association again met the FAs Safeguarding Operating Standard.
Performance of fundraising activities against objectives set (SORP Para 1.41)
Despite the impact of Covid-19 The Association has maintained a level of income to allow delivery of its objectives, including working towards KPIs set by The FA, our NGB.
Investment performance against objectives (SORP Para 1.41)
Other

Structure, Governance and Management

Type of governing document (SORP Para 1.25)
Memorandum and Articles of Association.
How is the charity constituted? (SORP Para 1.25)
Charitable Company (Co Number 06641135).
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees (SORP Para 1.25)
A trustee must be a serving member of the Royal Air Force and are selected with skills sets and experience appropriate for each specific vacancy which may be advertised across the RAF audience. From the first meeting of trustees held after three years from the date of incorporation and at the subsequent meetings of the trustees held at a similar time each following year, one third (or the number nearest to one third) of the trustees must retire from office, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee who remains qualified may be re-appointed by the other trustees. The appointment or re-appointment of one trustee who shall be the Chairman must be approved by the RAF Sports Federation.

Additional information (optional)

Policies and procedures adopted for the induction and training of trustees (SORP Para 1.51)
The Association is currently working towards The FAs Code of Governance, this will see policies and procedures adopted for the induction and training of trustees. A Board-skills set audit has been undertaken. Individuals undertake training and development within their primary jobs which benefits trustee work.

Trustees' Annual Report
for the period 1st January 2020 to 31st December 2020



The charity's organisational structure and any wider network with which the charity works (SORP Para 1.51) The Association is a County Football Association which is affiliated to The FA, our NGB. Memorandum & Articles of the Association is our overarching governing document. There are 7 trustees which include CEO and Chairman positions. Other trustees head up various areas and work alongside an executive (operational) committee. There are 3 employees who are all civilian and not trustees, remuneration is reviewed annually. There are no subsidiaries.
Relationship with any related parties (SORP Para 1.51) The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.
Other

For the period of this return were there any serious incidents that the charity failed to report to the Charity Commission? (e.g. theft, safeguarding issues, serious injury / death) No

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature		
Full Name	JONATHAN SMITH	
Position	DIRECTOR STRATEGY (TRUSTEE)	
Date	27 OCT 21	

Trustees' Annual Report
for the period 1st January 2020 to 31st December 2020



The Royal Air Force Football Association (RAFFA)

Financial Review

Review of the charity's financial position at the end of the period (SORP Para 1.21)
Over the Financial Reporting period January to December 2020, the RAFFA has felt the impact of the on-going pandemic. As well as the inability of the teams to play football due to the government-imposed restrictions, a further noticeable impact has been on funding. The Football Association (FA) has reduced funding to the RAFFA by 14% per annum. Historically, the FA grant has directly funded circa 94% of wages of the HQ staff. As a result of the grant reduction, the RAFFA will now have a greater shortfall to make up, either from other funding streams or from the RAFFA Reserves. One of the Association's key funding streams is income from sponsorship from various organisations that continue to support RAF football. Inevitably, some of the organisations that have historically provided sponsorship for the RAFFA have also been affected by the on-going pandemic. Some sponsors needed to take payment breaks during the FY to mitigate the impact of COVID on their own organisations, an issue that may re-occur in the next FY as restrictions continue. Overall, during the financial year, there has been both a reduction in income and to an extent a parallel reduction in spending as a result of limited opportunity for the teams to play football. From a football delivery perspective therefore, there has been minimal net movement. The RAFFA maintains a relatively healthy position currently. That said, the impact of reduced FA funding has been felt and will have to be monitored closely for the coming financial year. Sponsorship income will also need to be closely monitored, especially if the Association's sponsors struggle to continue supporting the RAFFA due to the impact of the pandemic on their businesses. Should the reduced funding position persist, the RAFFA will need to evaluate possible courses of action to ensure that the future of the association is sustainable.
Statement explaining the policy for holding reserves stating why they are held (SORP Para 1.22)
The RAFFA holds reserves to cover any liabilities incurred as a result of the organisation ceasing to operate. There is also an aspiration to invest some of the RAFFA's reserve holdings in order to generate an additional, passive income line. This, in future, may offer a buffer to aid the association to cover shortfalls such as that generated by reduced funding from the FA and the charities that support the RAFFA. A decision will be made this year on the proportion of reserve holdings to be invested. Creditors to include in the case of the RAFFA no longer running as a going concern, and which require the holding of reserves are: the RAFCF, Sponsors, and a proportion of HQ employee wages.
Amount of reserves held (SORP Para 1.22)

Trustees' Annual Report
for the period 1st January 2020 to 31st December 2020



(Sports Fed to confirm figure once EOY Accounts are completed)
Reasons for holding zero reserves (SORP Para 1.22)
N/A
Details of fund materially in deficit (SORP Para 1.24)
N/A
Explanation of any uncertainties about the charity continuing as a going concern (SORP Para 1.23)
N/A
Additional information (optional)
The charity's principal sources of funds (including any fundraising) (SORP Para 1.47)
The RAFFA's principal sources of funds comes in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the Royal Air Force Central Fund (RAFCF). The RAFFA undertakes considerable effort to attract additional funding to support the growth and development of RAF football, and to fund activities that sit outside of the funding limitations of the FA and RAFCF. This is primarily in the form of sponsorship for the Representative Teams. The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates a small amount of additional income for the RAFFA. The levels of this income stream will be less guaranteed/known in the coming year, as a result of the FA transitioning to on-line course delivery from April 2021.
Investment policy and objectives including any social investment policy adopted (SORP Para 1.46)
None currently. This will be reviewed this year with a possibility of investing a proportion of the Association's Reserve holdings.
A description of the principal risks facing the charity (SORP Para 1.46)
Further reductions in funding from the FA as the pandemic continues to impact on the game at all levels. The impact of the coronavirus on our sponsors and their ability to invest in RAF football, therefore further reduction in available funding to enable successful delivery of football.

Trustees' Annual Report
for the period 1st January 2020 to 31st December 2020



Whilst the RAFCF grant this year has remained largely unchanged compared to the last FY, should the pandemic continue, the ripple effect may mean that the RAFCF also considers reducing grant provision to the RAFFA.
Other
N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature		
Full Name	SONATHAN SMITH	
Position	DIRECTOR STRATEGY (TRUSTEE)	
Date	27 OCT 21	

**THE ROYAL AIR FORCE
FOOTBALL
ASSOCIATION**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST DECEMBER 2020**

CHARITY REGISTRATION No: 1129460

COMPANY REGISTRATION No: 06641135

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

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Page 15	Independent Examiners Report on the Accounts

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1129460
COMPANY REGISTRATION NUMBER	06641135
START OF FINANCIAL YEAR	1st January 2020
END OF FINANCIAL YEAR	31st December 2020
DIRECTORS DURING THE YEAR AND SINCE THE YEAR END	Richard David Pratley (CEO) Neil Andrew Jones (Chairman) Gordon James Bettington Martin Blagojevic (resigned 6/7/21) John Hetherington (resigned 25/1/21) Jonathan Newrick Smith Louise Hancock Rachel Portlock (appointed 6/7/21) Joan Nyakan Ochuodho (appointed 26/01/21)
DIRECTOR SELECTION	The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.
CORPORATE SECRETARY	Wilsons (Company Secretaries) Limited
REGISTERED ADDRESS	Alexandra House St John's Street Salisbury Wiltshire SP1 2SB
GOVERNING DOCUMENT	Memorandum and Articles of Association. Incorporated 8th July 2008 as amended by special resolution 6th March 2009.
BANKERS	Royal Bank of Scotland Holt's Military Banking 200 Fowler Avenue Fowler Business Park Farnborough Hampshire GU14 7JP
INDEPENDENT EXAMINERS	L M Tempest Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF
OBJECTS	The objects for which the Charity is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for Association Football.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

ORGANISATIONAL STRUCTURE

The Association is a County Football Association which is affiliated to The FA, our NGB. Memorandum & Articles of the Association is our overarching governing document. There are 7 trustees which include CEO and Chairman positions. Other trustees head up various areas and work alongside an executive (operational) committee.

There are 3 employees who are all civilian and not trustees; remuneration is reviewed annually.

The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

MAIN ACTIVITIES

To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties.

PUBLIC BENEFIT

The trustees have been mindful of the guidance issued by the Charities on public benefit.

VOLUNTEERS

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the Associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

ACHIEVEMENTS AND PERFORMANCE

The Association was awarded the Preliminary Level for the Equality Standard in Sport. This important framework guides community organisations towards achieving diversity, equality and inclusion within sport, and aims to make football accessible to all regardless of any protective characteristic.

The Association again met the FAs Safeguarding Operating Standard.

Despite the impact of Covid-19 The Association has maintained a level of income to allow delivery of its objectives, including working towards KPIs set by The FA, our NGB.

FINANCIAL REVIEW

Over the Financial Reporting period January to December 2020, the RAFFA has felt the impact of the on-going pandemic. As well as the inability of the teams to play football due to the government-imposed restrictions, a further noticeable impact has been on funding. The Football Association (FA) has reduced funding to the RAFFA by 14% per annum. Historically, the FA grant has directly funded circa 94% of wages of the HQ staff. As a result of the grant reduction, the RAFFA will now have a greater shortfall to make up, either from other funding streams or from the RAFFA Reserves.

One of the Association's key funding streams is income from sponsorship from various organisations that continue to support RAF football. Inevitably, some of the organisations that have historically provided sponsorship for the RAFFA have also been affected by the on-going pandemic. Some sponsors needed to take payment breaks during the FY to mitigate the impact of COVID on their own organisations, an issue that may re-occur in the next FY as restrictions continue.

Overall, during the financial year, there has been both a reduction in income and to an extent a parallel reduction in spending as a result of limited opportunity for the teams to play football. From a football delivery perspective therefore, there has been minimal net movement.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

FINANCIAL REVIEW (continued)

The RAFFA maintains a relatively healthy position currently. That said, the impact of reduced FA funding has been felt and will have to be monitored closely for the coming financial year. Sponsorship income will also need to be closely monitored, especially if the Association's sponsors struggle to continue supporting the RAFFA due to the impact of the pandemic on their businesses. Should the reduced funding position persist, the RAFFA will need to evaluate possible courses of action to ensure that the future of the association is sustainable.

The RAFFA holds reserves to cover any liabilities incurred as a result of the organisation ceasing to operate. There is also an aspiration to invest some of the RAFFA's reserve holdings in order to generate an additional, passive income line. This, in future, may offer a buffer to aid the association to cover shortfalls such as that generated by reduced funding from the FA and the charities that support the RAFFA. A decision will be made this year on the proportion of reserve holdings to be invested.

Creditors to include in the case of the RAFFA no longer running as a going concern, and which require the holding of reserves are: the RAFCF, Sponsors, and a proportion of HQ employee wages.

The RAFFA's principal sources of funds comes in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the Royal Air Force Central Fund (RAFCF). The RAFFA undertakes considerable effort to attract additional funding to support the growth and development of RAF football, and to fund activities that sit outside of the funding limitations of the FA and RAFCF. This is primarily in the form of sponsorship for the Representative Teams.

The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates a small amount of additional income for the RAFFA. The levels of this income stream will be less guaranteed/known in the coming year, as a result of the FA transitioning to on-line course delivery from April 2021.

Investment policy will be reviewed this year with a possibility of investing a proportion of the Association's Reserve holdings.

Principal risks are:

Further reductions in funding from the FA as the pandemic continues to impact on the game at all levels;

The impact of the coronavirus on our sponsors and their ability to invest in RAF football, therefore further reduction in available funding to enable successful delivery of football;

Whilst the RAFCF grant this year has remained largely unchanged compared to the last FY, should the pandemic continue, the ripple effect may mean that the RAFCF also considers reducing grant provision to the RAFFA.

APPOINTMENT AND TRAINING OF TRUSTEE/DIRECTORS

A prospective trustee must be a serving member of the Royal Air Force and with skills sets and experience appropriate for each specific vacancy which may be advertised across the RAF audience. From the first meeting of trustees held after three years from the date of incorporation and at the subsequent meetings of the trustees held at a similar time each following year, one third (or the number nearest to one third) of the trustees must retire from office, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee who remains qualified may be re-appointed by the other trustees.

The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

APPOINTMENT AND TRAINING OF TRUSTEE/DIRECTORS (continued)

The Association is currently working towards The FAs Code of Governance, this will see policies and procedures adopted for the induction and training of trustees. A Board-skills set audit has been undertaken. Individuals undertake training and development within their primary jobs which benefits trustee work.

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2020, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 21 Sep 21

Signed on their behalf by [Signature], Director FINANCE

Print Name: Joan Ocmooia Sqn Ldr

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOME					
Income from Grants & Sponsorship	3	24,000	115,019	139,019	173,003
Income from Charitable Activities	3	14,558	-	14,558	28,585
Income from other Trading Activities	3	52	-	52	1,240
TOTAL INCOME		38,610	115,019	153,629	202,828
EXPENSES					
Expenditure on Charitable Activities	4	30,679	112,501	143,180	182,188
Governance Costs	4	367	1,140	1,507	1,881
TOTAL EXPENSES		31,046	113,641	144,687	184,069
NET INCOMING/ (OUTGOING)		7,564	1,378	8,942	18,759
Funds Brought Forward		93,021	19,789	112,810	94,051
TOTAL FUNDS CARRIED FORWARD		100,585	21,167	121,752	112,810

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	31-Dec-19 Total £
Fixed Assets					
Tangible assets	2	-	-	-	-
Current Assets					
Debtors	7	13,460	-	13,460	2,833
Cash at bank and in hand	5	90,220	21,167	111,387	122,906
Total Current Assets		103,680	21,167	124,847	125,739
Creditors: amounts falling due within one year	8	3,095	-	3,095	12,929
NET ASSETS		100,585	21,167	121,752	112,810
FUNDS OF THE CHARITY					
Unrestricted Funds		100,585	-	100,585	93,021
Restricted Funds	6	-	21,167	21,167	19,789
TOTAL FUNDS		100,585	21,167	121,752	112,810

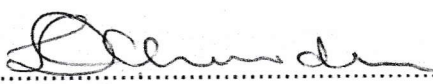
The directors are satisfied that for the year ended on 31st December 2020 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 15.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 21 SEP 21

Signed on their behalf by , Director FINANCE

Print Name: JOAN OCHWOOD SPN LDR

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011, Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES (continued)

Incoming Resources (Continued)

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

2. TANGIBLE FIXED ASSETS

There were no Fixed Assets held (2019: Nil).

The annual commitments under non-cancellable operating leases are as follows:
31st December 2020: £4389 (2019: £4389)

3. INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Grants	-	115,019	115,019	147,003
Sponsorship	24,000	-	24,000	26,000
Charitable Activities	14,558	-	14,558	28,585
Bank Interest	52	-	52	1,240
	38,610	115,019	153,629	202,828

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Expenditure on Charitable Activities				
Bank Charges	1,012	-	1,012	1,003
Executive Committee Costs	-	-	-	762
FDO Course Outings	3,692	-	3,692	3,132
General Activity Costs	6,611	4,622	11,233	27,380
Gross Salaries	3,224	89,595	92,819	89,032
Kit and Equipment Costs	5,215	5,985	11,200	16,968
Miscellaneous	562	-	562	977
Operational Costs	1,664	8,755	10,419	16,189
RAFFA HQ Costs	5,149	3,499	8,648	8,270
Referee Costs	1,518	45	1,563	3,820
Special Projects	-	-	-	1,914
Sponsorship	48	-	48	1,258
Ticket Sales	(1,260)	-	(1,260)	194
Tours	-	-	-	-
Training Camps	3,244	-	3,244	11,289
	30,679	112,501	143,180	182,188
Governance Costs				
Cost of Trustee/Directors' Meetings	-	-	-	-
Independent Examination	-	1,140	1,140	1,140
Company Secretarial	367	-	367	741
Companies House Fees	-	-	-	-
	367	1,140	1,507	1,881

5. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-20 £	TOTAL 31-Dec-19 £
Current Bank Account	90,220	21,167	111,387	122,906
	90,220	21,167	111,387	122,906

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

6. RESTRICTED FUNDS

	Balance 01-Jan-20 £	CURRENT YEAR		Balance 31-Dec-20 £
		Income £	Expenditure £	
Bill Brown Memorial Fund	1,000	-	-	1,000
Central Funds	12,529	15,925	15,925	12,529
FA Community Shield Project	135	-	-	135
FA Safeguarding	6,125	6,000	4,622	7,503
Coolwater - car	-	3,499	3,499	-
FA - salaries	-	85,334	85,334	-
FA - admin	-	1,000	1,000	-
Sport England	-	3,261	3,261	-
	19,789	115,019	113,641	21,167

	Balance 01-Jan-19 £	PREVIOUS YEAR		Balance 31-Dec-19 £
		Income £	Expenditure £	
Bill Brown Memorial Fund	1,000	-	-	1,000
Central Funds	9,534	38,656	35,661	12,529
FA Community Shield Project	135	957	957	135
FA Safeguarding	6,125	6,000	6,000	6,125
Coolwater - car	-	4,666	4,666	-
FA - salaries	-	88,131	88,131	-
	16,794	138,410	135,415	19,789

Bill Brown Memorial Fund - a fund specifically for RAF Football Referees.

Central Funds Grant - funds provided by the RAF Central Fund to be used for operating cost, kit and equipment, overseas visits and development activities.

FA Community Shield - funds provided by the Football Association to support the provision of junior coaching camps.

FA Safeguarding - funds provided by the Football Association to support the safeguarding of young and vulnerable groups within the RAF football community.

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Debtors	13,460	-	13,460	2,833
Prepayments	-	-	-	-
Accrued Income	-	-	-	-
	13,460	-	13,460	2,833

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Creditors	1,955	-	1,955	11,789
Accrual - Independent Examination	1,140	-	1,140	1,140
Accrual - Company Secretarial	-	-	-	-
Accruals - Other	-	-	-	-
Deferred Income	-	-	-	-
	3,095	-	3,095	12,929

9. STAFF COSTS AND NUMBERS

	TOTAL 2020 £	TOTAL 2019 £
Gross Wages and Salaries	84,797	79,399
Employer's National Insurance Costs	4,086	4,706
Pension	5,936	4,927
	94,819	89,032

£2,000 of Salary Costs has been allocated to Safeguarding (included in General Activity Costs in Note 4).

Employees who were engaged in each of the following activities:

	31-Dec-20 TOTAL	31-Dec-19 TOTAL
Activities in furtherance of organisation's objects	3	3

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

10. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Report of the Directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

14. DONATED SERVICES

The offices which RAF Football use as their HQ, are kindly donated by the RAF.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of The Royal Air Force Football Association on the accounts for the year ended 31st December 2020 set out on pages 3 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As described on page 7 & 9, the Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



L M Tempest
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

27th September 2021

**THE ROYAL AIR FORCE
FOOTBALL
ASSOCIATION**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST DECEMBER 2020**

CHARITY REGISTRATION No: 1129460

COMPANY REGISTRATION No: 06641135

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
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PO18 8NF

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

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Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 14	Notes to the Financial Statements
Page 15	Independent Examiners Report on the Accounts

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1129460
COMPANY REGISTRATION NUMBER	06641135
START OF FINANCIAL YEAR	1st January 2020
END OF FINANCIAL YEAR	31st December 2020
DIRECTORS DURING THE YEAR AND SINCE THE YEAR END	Richard David Pratley (CEO) Neil Andrew Jones (Chairman) Gordon James Bettington Martin Blagojevic (resigned 6/7/21) John Hetherington (resigned 25/1/21) Jonathan Newrick Smith Louise Hancock Rachel Portlock (appointed 6/7/21) Joan Nyakan Ochuodho (appointed 26/01/21)
DIRECTOR SELECTION	The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.
CORPORATE SECRETARY	Wilsons (Company Secretaries) Limited
REGISTERED ADDRESS	Alexandra House St John's Street Salisbury Wiltshire SP1 2SB
GOVERNING DOCUMENT	Memorandum and Articles of Association. Incorporated 8th July 2008 as amended by special resolution 6th March 2009.
BANKERS	Royal Bank of Scotland Holt's Military Banking 200 Fowler Avenue Fowler Business Park Farnborough Hampshire GU14 7JP
INDEPENDENT EXAMINERS	L M Tempest Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF
OBJECTS	The objects for which the Charity is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for Association Football.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

ORGANISATIONAL STRUCTURE

The Association is a County Football Association which is affiliated to The FA, our NGB. Memorandum & Articles of the Association is our overarching governing document. There are 7 trustees which include CEO and Chairman positions. Other trustees head up various areas and work alongside an executive (operational) committee.

There are 3 employees who are all civilian and not trustees; remuneration is reviewed annually.

The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

MAIN ACTIVITIES

To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties.

PUBLIC BENEFIT

The trustees have been mindful of the guidance issued by the Charities on public benefit.

VOLUNTEERS

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the Associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

ACHIEVEMENTS AND PERFORMANCE

The Association was awarded the Preliminary Level for the Equality Standard in Sport. This important framework guides community organisations towards achieving diversity, equality and inclusion within sport, and aims to make football accessible to all regardless of any protective characteristic.

The Association again met the FAs Safeguarding Operating Standard.

Despite the impact of Covid-19 The Association has maintained a level of income to allow delivery of its objectives, including working towards KPIs set by The FA, our NGB.

FINANCIAL REVIEW

Over the Financial Reporting period January to December 2020, the RAFFA has felt the impact of the on-going pandemic. As well as the inability of the teams to play football due to the government-imposed restrictions, a further noticeable impact has been on funding. The Football Association (FA) has reduced funding to the RAFFA by 14% per annum. Historically, the FA grant has directly funded circa 94% of wages of the HQ staff. As a result of the grant reduction, the RAFFA will now have a greater shortfall to make up, either from other funding streams or from the RAFFA Reserves.

One of the Association's key funding streams is income from sponsorship from various organisations that continue to support RAF football. Inevitably, some of the organisations that have historically provided sponsorship for the RAFFA have also been affected by the on-going pandemic. Some sponsors needed to take payment breaks during the FY to mitigate the impact of COVID on their own organisations, an issue that may re-occur in the next FY as restrictions continue.

Overall, during the financial year, there has been both a reduction in income and to an extent a parallel reduction in spending as a result of limited opportunity for the teams to play football. From a football delivery perspective therefore, there has been minimal net movement.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

FINANCIAL REVIEW (continued)

The RAFFA maintains a relatively healthy position currently. That said, the impact of reduced FA funding has been felt and will have to be monitored closely for the coming financial year. Sponsorship income will also need to be closely monitored, especially if the Association's sponsors struggle to continue supporting the RAFFA due to the impact of the pandemic on their businesses. Should the reduced funding position persist, the RAFFA will need to evaluate possible courses of action to ensure that the future of the association is sustainable.

The RAFFA holds reserves to cover any liabilities incurred as a result of the organisation ceasing to operate. There is also an aspiration to invest some of the RAFFA's reserve holdings in order to generate an additional, passive income line. This, in future, may offer a buffer to aid the association to cover shortfalls such as that generated by reduced funding from the FA and the charities that support the RAFFA. A decision will be made this year on the proportion of reserve holdings to be invested.

Creditors to include in the case of the RAFFA no longer running as a going concern, and which require the holding of reserves are: the RAFCF, Sponsors, and a proportion of HQ employee wages.

The RAFFA's principal sources of funds comes in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the Royal Air Force Central Fund (RAFCF). The RAFFA undertakes considerable effort to attract additional funding to support the growth and development of RAF football, and to fund activities that sit outside of the funding limitations of the FA and RAFCF. This is primarily in the form of sponsorship for the Representative Teams.

The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates a small amount of additional income for the RAFFA. The levels of this income stream will be less guaranteed/known in the coming year, as a result of the FA transitioning to on-line course delivery from April 2021.

Investment policy will be reviewed this year with a possibility of investing a proportion of the Association's Reserve holdings.

Principal risks are:

Further reductions in funding from the FA as the pandemic continues to impact on the game at all levels;

The impact of the coronavirus on our sponsors and their ability to invest in RAF football, therefore further reduction in available funding to enable successful delivery of football;

Whilst the RAFCF grant this year has remained largely unchanged compared to the last FY, should the pandemic continue, the ripple effect may mean that the RAFCF also considers reducing grant provision to the RAFFA.

APPOINTMENT AND TRAINING OF TRUSTEE/DIRECTORS

A prospective trustee must be a serving member of the Royal Air Force and with skills sets and experience appropriate for each specific vacancy which may be advertised across the RAF audience. From the first meeting of trustees held after three years from the date of incorporation and at the subsequent meetings of the trustees held at a similar time each following year, one third (or the number nearest to one third) of the trustees must retire from office, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee who remains qualified may be re-appointed by the other trustees.

The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

APPOINTMENT AND TRAINING OF TRUSTEE/DIRECTORS (continued)

The Association is currently working towards The FAs Code of Governance, this will see policies and procedures adopted for the induction and training of trustees. A Board-skills set audit has been undertaken. Individuals undertake training and development within their primary jobs which benefits trustee work.

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2020, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 21 Sep 21

Signed on their behalf by [Signature], Director FINANCE

Print Name: Joan Ocmooia Sqn Ldr

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOME					
Income from Grants & Sponsorship	3	24,000	115,019	139,019	173,003
Income from Charitable Activities	3	14,558	-	14,558	28,585
Income from other Trading Activities	3	52	-	52	1,240
TOTAL INCOME		38,610	115,019	153,629	202,828
EXPENSES					
Expenditure on Charitable Activities	4	30,679	112,501	143,180	182,188
Governance Costs	4	367	1,140	1,507	1,881
TOTAL EXPENSES		31,046	113,641	144,687	184,069
NET INCOMING/ (OUTGOING)		7,564	1,378	8,942	18,759
Funds Brought Forward		93,021	19,789	112,810	94,051
TOTAL FUNDS CARRIED FORWARD		100,585	21,167	121,752	112,810

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	31-Dec-19 Total £
Fixed Assets					
Tangible assets	2	-	-	-	-
Current Assets					
Debtors	7	13,460	-	13,460	2,833
Cash at bank and in hand	5	90,220	21,167	111,387	122,906
Total Current Assets		103,680	21,167	124,847	125,739
Creditors: amounts falling due within one year	8	3,095	-	3,095	12,929
NET ASSETS		100,585	21,167	121,752	112,810
FUNDS OF THE CHARITY					
Unrestricted Funds		100,585	-	100,585	93,021
Restricted Funds	6	-	21,167	21,167	19,789
TOTAL FUNDS		100,585	21,167	121,752	112,810

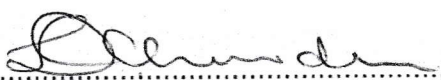
The directors are satisfied that for the year ended on 31st December 2020 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 15.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 21 SEP 21

Signed on their behalf by , Director FINANCE

Print Name: JOAN OCHWOOD SPN LDR

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011, Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES (continued)

Incoming Resources (Continued)

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

2. TANGIBLE FIXED ASSETS

There were no Fixed Assets held (2019: Nil).

The annual commitments under non-cancellable operating leases are as follows:
31st December 2020: £4389 (2019: £4389)

3. INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Grants	-	115,019	115,019	147,003
Sponsorship	24,000	-	24,000	26,000
Charitable Activities	14,558	-	14,558	28,585
Bank Interest	52	-	52	1,240
	38,610	115,019	153,629	202,828

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Expenditure on Charitable Activities				
Bank Charges	1,012	-	1,012	1,003
Executive Committee Costs	-	-	-	762
FDO Course Outings	3,692	-	3,692	3,132
General Activity Costs	6,611	4,622	11,233	27,380
Gross Salaries	3,224	89,595	92,819	89,032
Kit and Equipment Costs	5,215	5,985	11,200	16,968
Miscellaneous	562	-	562	977
Operational Costs	1,664	8,755	10,419	16,189
RAFFA HQ Costs	5,149	3,499	8,648	8,270
Referee Costs	1,518	45	1,563	3,820
Special Projects	-	-	-	1,914
Sponsorship	48	-	48	1,258
Ticket Sales	(1,260)	-	(1,260)	194
Tours	-	-	-	-
Training Camps	3,244	-	3,244	11,289
	30,679	112,501	143,180	182,188
Governance Costs				
Cost of Trustee/Directors' Meetings	-	-	-	-
Independent Examination	-	1,140	1,140	1,140
Company Secretarial	367	-	367	741
Companies House Fees	-	-	-	-
	367	1,140	1,507	1,881

5. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-20 £	TOTAL 31-Dec-19 £
Current Bank Account	90,220	21,167	111,387	122,906
	90,220	21,167	111,387	122,906

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

6. RESTRICTED FUNDS

	Balance 01-Jan-20 £	CURRENT YEAR		Balance 31-Dec-20 £
		Income £	Expenditure £	
Bill Brown Memorial Fund	1,000	-	-	1,000
Central Funds	12,529	15,925	15,925	12,529
FA Community Shield Project	135	-	-	135
FA Safeguarding	6,125	6,000	4,622	7,503
Coolwater - car	-	3,499	3,499	-
FA - salaries	-	85,334	85,334	-
FA - admin	-	1,000	1,000	-
Sport England	-	3,261	3,261	-
	19,789	115,019	113,641	21,167

	Balance 01-Jan-19 £	PREVIOUS YEAR		Balance 31-Dec-19 £
		Income £	Expenditure £	
Bill Brown Memorial Fund	1,000	-	-	1,000
Central Funds	9,534	38,656	35,661	12,529
FA Community Shield Project	135	957	957	135
FA Safeguarding	6,125	6,000	6,000	6,125
Coolwater - car	-	4,666	4,666	-
FA - salaries	-	88,131	88,131	-
	16,794	138,410	135,415	19,789

Bill Brown Memorial Fund - a fund specifically for RAF Football Referees.

Central Funds Grant - funds provided by the RAF Central Fund to be used for operating cost, kit and equipment, overseas visits and development activities.

FA Community Shield - funds provided by the Football Association to support the provision of junior coaching camps.

FA Safeguarding - funds provided by the Football Association to support the safeguarding of young and vulnerable groups within the RAF football community.

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Debtors	13,460	-	13,460	2,833
Prepayments	-	-	-	-
Accrued Income	-	-	-	-
	13,460	-	13,460	2,833

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Creditors	1,955	-	1,955	11,789
Accrual - Independent Examination	1,140	-	1,140	1,140
Accrual - Company Secretarial	-	-	-	-
Accruals - Other	-	-	-	-
Deferred Income	-	-	-	-
	3,095	-	3,095	12,929

9. STAFF COSTS AND NUMBERS

	TOTAL 2020 £	TOTAL 2019 £
Gross Wages and Salaries	84,797	79,399
Employer's National Insurance Costs	4,086	4,706
Pension	5,936	4,927
	94,819	89,032

£2,000 of Salary Costs has been allocated to Safeguarding (included in General Activity Costs in Note 4).

Employees who were engaged in each of the following activities:

	31-Dec-20 TOTAL	31-Dec-19 TOTAL
Activities in furtherance of organisation's objects	3	3

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

10. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

11. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

12. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Report of the Directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

14. DONATED SERVICES

The offices which RAF Football use as their HQ, are kindly donated by the RAF.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of The Royal Air Force Football Association on the accounts for the year ended 31st December 2020 set out on pages 3 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As described on page 7 & 9, the Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



L M Tempest
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

27th September 2021