

**Trustees' Annual Report**  
for the period 1<sup>st</sup> January 2021 to 31<sup>st</sup> 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 1<sup>st</sup> January 2021 to 31<sup>st</sup> 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.

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## 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)

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#### 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

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**Trustees' Annual Report**  
for the period 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021



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**Structure, Governance and Management**

<b>Type of governing document (SORP Para 1.25)</b>
Constitution (Memorandum and Articles of Association)
<b>How is the charity constituted? (SORP Para 1.25)</b>
Limited Company
<b>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)</b>
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)**

<b>Policies and procedures adopted for the induction and training of trustees (SORP Para 1.51)</b>
All Board members complete an FA Board Skills audit and conduct mandatory online FA training. Further onboarding processes are in development.
<b>The charity's organisational structure and any wider network with which the charity works (SORP Para 1.51)</b>
<p>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.</p> <p>There are 3 employees who are all civilian and not trustees, remuneration is reviewed annually. There are no subsidiaries.</p> <p>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.</p>
<b>Relationship with any related parties (SORP Para 1.51)</b>
The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

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for the period 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021**



<b>Other</b>

<b>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)</b>
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 1<sup>st</sup> January 2021 to 31<sup>st</sup> 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)
<p>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.</p> <p>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.</p> <p>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.</p>
Statement explaining the policy for holding reserves stating why they are held (SORP Para 1.22)
<p>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.</p> <p>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,</p>
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 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020**



**Additional information (optional)**

The charity's principal sources of funds (including any fundraising) (SORP Para 1.47)
<p>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.</p> <p>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.</p>
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)
<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>
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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**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**

<b>CHARITY NUMBER</b>	1129460
<b>COMPANY REGISTRATION NUMBER</b>	06641135
<b>START OF FINANCIAL YEAR</b>	1st January 2021
<b>END OF FINANCIAL YEAR</b>	31st December 2021
<b>DIRECTORS DURING THE YEAR AND SINCE THE YEAR END</b>	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)
<b>DIRECTOR SELECTION</b>	The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.
<b>CORPORATE SECRETARY</b>	Wilsons (Company Secretaries) Limited
<b>REGISTERED ADDRESS</b>	Alexandra House St John's Street Salisbury Wiltshire SP1 2SB
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association. Incorporated 8th July 2008 as amended by special resolution 6th March 2009.
<b>BANKERS</b>	Royal Bank of Scotland Holt's Military Banking 200 Fowler Avenue Fowler Business Park Farnborough Hampshire GU14 7JP
<b>INDEPENDENT EXAMINERS</b>	L M Tempest Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF
<b>OBJECTS</b>	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  
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**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 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 Association's 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  
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**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  
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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Incorporating income and expenditure account

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

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

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

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 Occhipinti, Director Finance

Print Name: JOAN OCCHIPINTI



**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 £	<b>TOTAL 2021 £</b>	<b>TOTAL 2020 £</b>
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
	<b>36,845</b>	<b>109,554</b>	<b>146,399</b>	<b>153,629</b>

**4. EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2021 £</b>	<b>TOTAL 2020 £</b>
<b>Expenditure on Charitable Activities</b>				
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
	<b>20,441</b>	<b>108,534</b>	<b>128,975</b>	<b>143,180</b>
<b>Governance Costs</b>				
Independent Examination	-	1,020	1,020	1,140
Company Secretarial	376	-	376	367
	<b>376</b>	<b>1,020</b>	<b>1,396</b>	<b>1,507</b>

**5. CASH AT BANK AND IN HAND**

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



**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	-	-
	<b>21,167</b>	<b>109,554</b>	<b>109,554</b>	<b>-</b>	<b>21,167</b>

	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	-	-
	<b>19,789</b>	<b>115,019</b>	<b>113,641</b>	<b>-</b>	<b>21,167</b>

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	-
	<b>12,493</b>	<b>-</b>	<b>12,493</b>	<b>13,460</b>

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
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**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 £	<b>Total 31-Dec-21 £</b>	<b>Total 31-Dec-20 £</b>
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	-	-	-	-
	<b>26,237</b>	<b>-</b>	<b>26,237</b>	<b>3,095</b>

**9. STAFF COSTS AND NUMBERS**

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

Employees who were engaged in each of the following activities:

	<b>31-Dec-21 TOTAL</b>	<b>31-Dec-20 TOTAL</b>
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  
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**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  
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The Broadbridge Business Centre  
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Bosham  
Chichester  
PO18 8NF

20<sup>th</sup> September 2022