

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	

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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)
<p>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.</p> <p>The Associations Strategic objectives are:</p> <ol style="list-style-type: none"> 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)

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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)

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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)

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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)
<p>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.</p> <p>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.</p> <p>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.</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. 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.</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 salaries.</p>
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)

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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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**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
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**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 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.

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
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**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
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**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[Signature]....., Director FINANCE

Print Name: JOAN OCHUODITO

**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
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**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