

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)
<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.

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

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)
<p>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.</p> <p>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.</p> <p>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.</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 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.</p> <p>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.</p>
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)
<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 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.</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. 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.</p>
Investment policy and objectives including any social investment policy adopted (SORP Para 1.46)
<p>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.</p>
A description of the principal risks facing the charity (SORP Para 1.46)
<ul style="list-style-type: none"> • 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)**

CONTENTS

Pages 3 to 7	Report of the Directors
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Pages 10 to 16	Notes to the Financial Statements
Page 17	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 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.

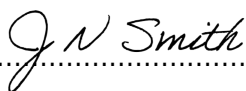
The trustees/directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements 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 *J N Smith*, 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