THE ROYAL AIR FORCE RUGBY UNION

England & Wales · Charity number 1133022

Details

Status	Registered
Legal form	Charitable company
Company number	07024335
Registered	2009-11-30
Register	View on the Charity Commission register

Contact

Address	RAF Rugby Union C/O RAF Central Fund Danesfield New Lock Lane Henley Road Medmenha
Phone	01494569068
Email	info@rafsportsfederation.uk
Website	www.raf.mod.uk/rafrugbyunion

Activities

Objects: TO PROMOTE THE EFFICIENCY 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 PARTICULAR (BUT NOT BY WAY OF LIMITATION), THROUGH THE PROMOTION AND ENCOURAGEMENT IN THE PLAYING OF, FURTHERANCE OF ITS PROPER ADMINISTRATION AND PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES FOR RUGBY UNION FOOTBALL.

Activities: THE RAF RUGBY UNION PROMOTES THE EFFICIENCY OF HM FORCES BY INCREASING PHYSICAL FITNESS, FOSTERING ESPRIT DE CORPS AND RAISING MORALE OF MEMBERS OF THE RAF AND OTHER SERVICES, IN PARTICULAR (BUT NOT BY MEANS OF LIMITATION), THROUGH THE PROMOTION AND ENCOURAGEMENT IN THE PLAYING OF, FURTHERANCE OF ITS PROPER ADMINISTRATION AND PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES FOR RUGBY UNION.

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Classification

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

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£135,109	£273,375	-	-
2023-12-31	£203,472	£199,926	-	-
2022-12-31	£265,853	£333,349	-	-
2021-12-31	£157,369	£118,278	-	-
2020-12-31	£223,495	£133,461	-	-

Trustees

Name	Role	Appointed
Air Marshal Paul Alexander Godfrey	Chair	2018-06-07
Air Cdre Jonathan Blythe Crawford		2021-04-19
Air Cdre Mark George Jackson		2021-04-19
Air Commodore James Thompson		2022-08-23
Air Vice Marshal Mark William James Chappell		2018-06-07
Air Vice Marshall Paul Michael Rose RAF		2019-06-07
Erica Jane Ferguson		2019-05-20
Jonathan Andrew Latimer MSc		2021-04-19
Wg Cdr Andrew John Shaw		2024-09-16

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THE ROYAL AIR FORCE RUGBY UNION

England & Wales - Charity number 1133022

Accounts

THE ROYAL AIR FORCE
RUGBY UNION

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

CHARITY REGISTRATION No: 1133022

COMPANY REGISTRATION No: 07024335

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

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31ST DECEMBER 2024

START OF FINANCIAL YEAR 1st January 2024

END OF FINANCIAL YEAR 31st December 2024

TRUSTEE DIRECTORS

Air Vice-Marshal Paul Godfrey (Chairman)
Air Vice-Marshal Mark Chappell (Advisory Role)
Air Commodore Jamie Thompson (Director of Community Rugby)
Air Commodore Paul Rose (Director of Representative Rugby)
Group Captain Blythe Crawford (Director Support)
Group Captain Mark Jackson (Director Engagement)
Wing Commander Erica Ferguson (Governance)
Wing Commander Jonathan Latimer (Honorary Secretary)
Wing Commander Peter McAdam (Treasurer) - resigned 16 September 2024
Wing Commander Andrew Shaw - appointed 16 September 2024

SECRETARY Erica Ferguson

COMPANY REGISTERED NUMBER 07024335

CHARITY REGISTERED NUMBER 1133022

DATE OF INCORPORATION 20th September 2009

REGISTERED OFFICE

Royal Air Force Rugby Union C/O Raf Central Fund Danesfield New Lock Lane Henley Road, Medmenham Buck SL7 2EY

BANKERS

Royal Bank of Scotland, Holt Military Banking, 200 Fowler Avenue, Fowler Business Park, Farnborough, Hampshire. GU14 7JP.

INDEPENDENT EXAMINER

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

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the financial statements of The Royal Air Force Rugby Union (the company) for the 12 months from 1 January 2024 to 31 December 2024. The Trustees confirm that the Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

● CONSTITUTION

The Royal Air Force Rugby Union is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 September 2009. It is registered with the Charities Commission, registered number 1133022.

● METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

● NOMINATION, APPOINTMENT AND TRAINING OF NEW TRUSTEES

In respect of the recruitment and training of new Trustees, a nominations sub-committee has been created in order that potential Trustee candidates can be brought to the attention of the Board. A transparent and broadly advertised process of recruitment is undertaken for all positions within the sub-committees of the Charity, and new Trustees are elected by the existing Board. All trustees are required to undertake training on appointment in the form of several briefings by the Deputy Director of the RAF Central Fund and the Company Secretary of the Royal Air Force Rugby Union and are required to familiarize themselves with the Company's Memorandum and Articles of Association and the Charity Commission publication "The Essential Trustee".

● ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Charity is affiliated to the National Governing Body for the sport, the Rugby Football Union, and holds the status of Constituent Body. The Charity is therefore bound by the laws, regulations and protocols of the Independent Rugby Board and the Rugby Football Union, with all administration and governance of, and participation in Rugby Union activities adhering to National Governing Body guidelines. In addition, the charity is subject to the policies and protocols of the Ministry of Defence and the Royal Air Force in relation to accountancy procedures, funding and sponsorship of Service sport, and the participation of servicemen and women and Ministry of Defence Civil Servants in competitive sports activities.

OPERATIONAL MANAGEMENT

In managing the day-to-day operations of the Royal Air Force Rugby Union, the Board of Trustees sets the overall direction and objectives for the Charity's sub-committees, which are tasked with executing these objectives. The Section Leads from each functional sub-committee, in conjunction with the Board of Trustees, the Charity's Council Member to the Rugby Football Union, and the Players' Representative, form the Royal Air Force Rugby Union Operations Board. This Board convenes bi-monthly to oversee all aspects of Rugby Union within the Service.

THE OPERATIONS BOARD COMPRISES:

- Chair (Trustee and Company Director)
- Deputy Chair and Director of Representative Rugby (Trustee and Company Director)
- Honorary Treasurer and Director of Finance (Trustee)
- Honorary Secretary (Trustee)
- Director of Community Rugby and Development (Trustee and Company Director)
- Director of Support (Trustee)
- Rugby Football Union Council Member
- Chief of Staff

Each sub-committee lead is provided with specific objectives, priorities, and budget allocations for their activities. While a Trustee oversees and guides each sub-committee, the functional sections operate democratically, with minimal interference from the Board.

The Royal Air Force Rugby Union Honorary Secretary plays a crucial role in coordinating administrative and governance requirements, ensuring compliance with regulations and guidance from the National Governing Body, and serving as the liaison between the Charity and the Rugby Football Union.

SERIOUS INCIDENT REPORTING

No serious incidents occurred.

SUMMARY OF THE PURPOSES OF THE CHARITY AS SET OUT IN ITS GOVERNING DOCUMENT

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 Royal Air Force Rugby Union.

SUMMARY OF THE MAIN ACTIVITIES IN RELATION TO THE ABOVE PURPOSES FOR THE PUBLIC BENEFIT

RAF Rugby Union (RAFRU) is steadfast in its commitment to "Build Back Stronger," with the challenges of the pandemic now in the past, allowing all teams to enjoy full seasons of representative and community rugby.

The RAFRU Operations Board remains dedicated to crafting and executing a Future Strategy aimed at enhancing the sport throughout the Royal Air Force. This strategy includes a continuous 5-year plan to elevate all aspects of RAFRU towards a more professional standard, ensuring comprehensive support for players, coaches, officials, and volunteers to sustain RAFRU's vibrancy, relevance, competitiveness, and sustainability. The objective is to challenge all RAFRU stakeholders on the field while diligently establishing the necessary resources and support across all operational areas off the field to achieve these goals.

This strategic direction aligns directly with RAFRU's charitable objectives, which focus on enhancing the efficiency of His Majesty's Armed Forces by promoting physical fitness, fostering team spirit, and boosting morale among Royal Air Force members and other services through the promotion and encouragement of rugby union football.

The Trustees affirm their compliance with the duty outlined in section 17(5) of the 2011 Charities Act, ensuring due consideration of Charity Commission guidance on public benefit. As RAFRU transitions into the new calendar year of 2025, the trustees have intensified their efforts towards community rugby, aiming to provide a broad spectrum of RAF personnel with opportunities to engage in RAF Rugby Union. In the upcoming 25/26 Season plan, all financial requests for Community rugby have been fully funded, underscoring the organisation's commitment to inclusivity and participation across all levels of the RAF community.

STATEMENT ON PUBLIC BENEFIT

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

POLICY ON GRANT MAKING

RAFRU does not allocate grants, funding is allocated to each pillar as required to conduct operating activities.

POLICY ON SOCIAL INVESTMENT

RAFRU does not receive funds that it expects to re-pay and nor does it allocate funds in this format.

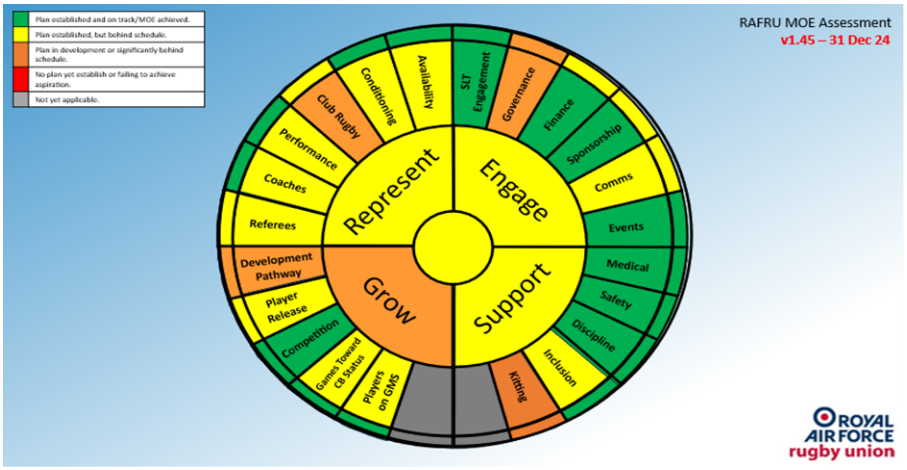
CONTRIBUTION MADE BY VOLUNTEERS

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.

SUMMARY OF MAIN ACHIEVEMENTS OF THE CHARITY

RAFRU remains a dynamic organisation dedicated to enhancing rugby participation throughout the Royal Air Force, recognising the positive impact of sports on overall well-being. The Operations Board, overseen by the Trustees, monitor performance using a structured framework that categorises our objectives into the pillars of Represent, Engage, Support, and Grow.

Progress across these pillars continues to show improvement, with the provided Measure of Effectiveness enabling the Operations Board to effectively evaluate the success of the ongoing 5-year strategy, which is generating positive outcomes for RAFRU. The committed RAFRU personnel, who all serve as volunteers, are instrumental in driving positive change through their unwavering dedication to both the sport and the RAF community. Consequently, RAFRU remains dedicated to extending the benefits of rugby to a wide spectrum of RAF personnel, with a strong emphasis on fostering rugby within the community game.



ACHIEVEMENTS AGAINST OBJECTIVES SET

Represent:

- **Referees**. In 2024, the RAFRU Referee Society (RAFRURS) experienced growth and development, actively contributing to community and representative-level rugby by officiating matches and offering referee support at representative training camps. Currently comprising 25 officials, RAFRURS plays a vital role in supporting RAFRU, with 15 members also aiding the UK Armed Forces (UKAF) Referees Society, particularly for Inter-Service (IS)/UKAF Fixtures. Additionally, four of these officials officiate at the National League Match Official Team level. During the 24/25 Season, RAFRURS were appointed to 56 matches (including 6 as a team of 3), with no cancellations due to a shortage of available match officials. While RAFRURS has made significant progress, its status remains at a yellow level, indicating the ongoing need to enhance recruitment and development pathways to ensure the society's continued strength, especially as more experienced members

- **Coaching**. This season has seen some significant coaching changes at the Representative level particularly within the Men's Senior XV and Women's team. Whilst this has provided an excellent opportunity for new coaches to take on these prestigious roles, it has also highlighted the lack of depth within the Service's coaching reserves. This was further indicated during the trawl to appoint new coaching teams to both the Men's U23's and the reinvigorated Men's RAF 'A' side.

  For the inaugural time, RAF Spitfire 7's coaches have been provided bespoke sevens coaching CPD, delivered by a recognised civilian training provider, with the aim of developing and enhancing the training programme delivered to the RAF 7's teams. The RDO is currently in conversations with the GB sevens team to build a partnership that will provide further CPD and opportunities.

  To address the issue of coaching depth and experience within the RAFRU, the RDO has targeted several areas that aim to provide short-term development alongside a longer-term strategy to create a sustainable pipeline of coaches.

  - Maximising the number of personnel attending the three England Rugby Coaching Award (ERCA) (Level 2) courses hosted by the RAFRU over the season. A total of 46 attendees across all courses held at RAF Halton & RAF Leeming.

  - Two ERCA courses have been booked for the 25/26 season, with one at RAF Halton and one at RAF Cosford to spread them out geographically, ensuring they are more easily accessed by our RAFRU personnel.

  - Supporting RAFRU coaches, with the correct entry criteria, through the England Rugby Advanced Coaching Award (ERACA) (Level 3). We currently have one of the Men's Senior XV coaches entering Part 2 (12 Months) of the course and one of the Women's coaches entering Part 1 (12 Months) of the course.

  - Providing RAFRU CPD days for our community coaches utilising the RFU delivered CPD courses that are designed to enhance coaches' knowledge, skills, and attributes, focusing on safe and effective coaching practices. CPD to include principles of lineout, principles of scrummaging and skill development programme.

  - Following a successful challenge of the JSP, the RDO has created the opportunity to have CPD delivered by providers that sit outside of the NGB providing they are NGB affiliated. This has afforded the ability to provide a higher level of CPD to our coaches by utilising coaches working within the professional game. The first of these masterclasses is scheduled for mid-June 25.

  - Building partnerships within the wider rugby community to provide additional coaching opportunities for our personnel. This season the RAFRU have had two of its personnel coaching within Gloucester Rugby's Player Development Site (U15s & U16s) at Shrewsbury Sports Village.

  - The RDO has developed and constructed an RAFRU Coach Mentoring programme as part of the wider RAFRU Coaching Strategy and Pathway which will initially see all Rep coaches assigned a Coach Mentor. This will provide them with guidance, strategic insight and enable them to navigate challenges on and off the field. This will all be underpinned formally with mentors & coaches gaining formal qualifications within both the rugby and civilian environment. This will be rolled out for the new season.

- **Performance**. The teams achieved notable successes during the season, with praise for the continued growth and success of the RAFRU Women's team and Scotland and Northern Ireland sides.

- **Club Rugby** remains an excellent opportunity for RAF personnel to grow and develop their game, but player numbers are still lower than pre-pandemic levels. As a result, RAF Stations are still struggling to field full teams. We are continuing with our focus on this area and our engagement with civilian clubs to seek additional game time where possible. The establishment of the RAFRU Rugby Development Officer (RDO) is already assisting greatly in driving forward with this endeavour.

Engage:

- **Communication** continues to present a challenge within RAFRU, but positive strides made by the media team in enhancing social media presence are notable. This area will be a key focus as we progress into 2025 to enhance engagement within the RAF junior ranks and the broader community. Internal communication remains complex due to RAFRU's size and dispersed structure, prompting ongoing efforts by the Operations Board and media team to address this challenge. Notably, the Operations Board and Finance have transitioned to using MS Teams to enhance transparency within the organisation. Plans are underway to establish a WhatsApp channel to facilitate improved communication flow with sponsors and throughout the organisation.
- **Finance.** As detailed in other sections of this report, RAFRU has conducted a thorough review and update of financial planning, controls, and in-year management practices to ensure alignment with best practices and to keep RAFRU's activities in line with our charitable objectives.
- **Sponsorship** has been a challenging area for the RAFRU to manage in recent years for many reasons. Head of RAFRU Engagement created a volunteer team of four Officers in January 2025 with a dedicated focus on sponsorship. This allowed for an overhaul of sponsorship governance and the creation of a clear strategy. This was particularly important given the size of the sponsorship portfolio and the fiscal challenges companies are experiencing. Improved communications with the new RAFRU Financial team helped to cohere spending and ensure that joint work matches the RAFRU charitable objectives. Lessons are being identified with the RAF Central Fund sponsorship approach and assistance from other sports on best practice. The sponsorship position for the RAFRU is stable and predicted to improve over the next year, which is vital to be able to create a strategic financial reserve. A strong financial position will also allow for overseas visits to resume which are a key part of Defence outreach and team cohesion for the RAF. In sum, RAFRU sponsorship is healthy, we are most grateful to all our sponsors.

Support:

- **Medical** support continues to improve but competing Op demands has resulted in an increase in sourcing external civilian support across the teams. This increase in cost has been reflected in the financial plan for season 25/26.
- The **Diversity & Inclusion** metric continues to help the Operations Board to monitor the culture across RAFRU to ensure that rugby within the RAF remains an inclusive environment that is open to all.
- **Kitting**. Rugby is a sport that places a lot of wear on kit and consumes a significant portion of RAFRU finances. As we come to the end of our current kit contract, we intend to run a commercial competition to find the best supplier for our member and thus make best use of our charitable income.
- **Discipline**. The Discipline Team has maintained its proactive and resilient approach, ensuring the team is maintaining its currency via RFU CPD along with assisting the ARU Discipline Team when requested, five of the team also attended the Bi-annual RFU Discipline Conference. During the year we added 1 new team member and scored well during the annual RFU audit. Many the team sit on civilian panels which allows for constant review of process and enables the best practice to be delivered.

Grow

- **Competition**. A highly successful year has culminated with 125 games of grass roots RAF Station games, and 3 significant tournaments (a 60% increase on delivery from the last year). This included the Binbrook Bomb at RAF Northolt which saw over 200 players come together for an exciting full contact sevens competition and the introduction of tag rugby to provide a more accessible route into the game. The implementation of a 'community rugby structure' with a team of 10 volunteers has enabled us to set a sustainable approach to the game, which is increasingly integrated with the wider RFU Strategy.
- The RAFRU **Development Pathway** continues to try and grow the breadth and depth of the service game. However, depth remains and challenge and is therefore an area of focus for the Operations Board.

As the service's numbers reduce, this is naturally reflected within the number of personnel playing rugby. This is not only recognised by the RAFRU but equally within the Royal Navy Rugby Union. When this is added to the current operational tempo of the service, it makes a difficult environment for station/unit/community rugby to flourish in the guise that we have historically known it.

The RDO is currently identifying and implementing several initiatives with the aim of having more rugby union played by more personnel on our units.

One of the main initiatives that will be implemented is the introduction of World Rugby's and the RFU's T1 Rugby. T1 Rugby is a simplified, non-contact form of rugby that aims to make the game more accessible and inclusive. It preserves key elements of traditional rugby union, such as scrums, lineouts, kicking, and breakdowns, while emphasizing fun, fitness, and inclusion. More importantly, it is hugely inclusive as it is designed for players of all ages, abilities, and backgrounds with an emphasis on fun and fitness.

The RDO is also investigating further options around inter-station fixtures with the aim of having more fixtures played.

Player Release is good despite the operational pressures on the Service with sustained increased defence commitments

PERFORMANCE OF FUNDRAISING ACTIVITIES AGAINST OBJECTIVES SET

Fundraising does not take place in RAFRU.

INVESTMENT PERFORMANCE AGAINST OBJECTIVES

No investment has been undertaken in 2024.

FINANCIAL REVIEW

In the past Financial Year, RAF Rugby Union (RAFRU) experienced significant expenditure, with an income of £135,109 primarily sourced from sponsorships and grants, and total expenditure amounting to £273,375 covering various operational expenses to sustain the playing teams. At the year-end, all team balances were reset instead of carrying over funds from the previous year. Moving forward, funds will be allocated based on each team's level of activity, with sponsorships aiding in areas such as kitting, medical equipment, coaching development, and support for the Inter-Services campaign. The need to re-kit the RAFRU, combined with costly kit suppliers, contributed to the elevated expenses this season. To address this, RAFRU plans to conduct a commercial competition to switch suppliers upon contract expiration and revise the kitting policy as a priority in 2025 as we seek to drive down costs.

STATEMENT EXPLAINING THE POLICY FOR HOLDING RESERVES

The target minimum Operating Reserve Fund for the Royal Air Force Rugby Union has been £30,000, equal to what was three months of average operating costs. The trustees have reviewed this in light of inflation and increased expenditure and have decided to gradually increase this figure to £60 000 in Season 25/26; £90 000 in Season 26/27; and £120,000 in Season 27/28. This will provide us with close to 6 months of our recalculated average monthly operating costs. The amount of the Operating Reserve Fund target minimum should be calculated each year after approval of the Financial Plan and reported to the Managing Trustee.

PRINCIPAL FUNDING SOURCES

The primary source of funding for RAF Rugby Union (RAFRU) is derived from sponsorship agreements with industry partners. These partnerships are highly advantageous as they provide funding for designated areas and cover the overall operational expenses of RAFRU. Financial support is also received from the Royal Air Force Central Fund, which is allocated towards Operating Costs, New Member Engagement, Overseas Visits, Training Camps, and Kit and Equipment. Additionally, players have the opportunity to secure personal funding based on their individual playing capabilities. Funding is also received from the Rugby Football Union to support development of grass roots rugby and channel towards the community game.

PRINCIPAL RISKS FACING THE CHARITY

Income generation to match operating costs is a risk being actively managed by the BoT; understanding of the risk and mitigation (further sponsorship and holding costs down) continues to evolve.

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity as at the end of the financial period 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 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 are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

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

Date: 25 Sep 25 Signature P A Godfrey

PRINT NAME: Andrew Shaw

Digitally signed by Andrew Shaw
Date: 2025.09.26 10:52:17 +01'00'

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2024 £**	**TOTAL 2023 £**
INCOME						
Donations & Legacies	**3(a)**	25,796	-	21,422	47,218	37,086
Charitable Activities	**3(b)**	9,391	-	-	9,391	17,386
Income from Trading Activities	**3(c)**	78,500	-	-	78,500	149,000
TOTAL INCOME		**113,687**	**-**	**21,422**	**135,109**	**203,472**
EXPENDITURE						
Charitable Activities	**4 (a)**	248,653	-	21,422	270,075	199,926
Raising Funds	**4(b)**	3,300	-	-	3,300	-
TOTAL EXPENDITURE		**251,953**	**-**	**21,422**	**273,375**	**199,926**
NET INCOME/(EXPENDITURE)		**(138,266)**	**-**	**-**	**(138,266)**	**3,546**
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		**(138,266)**	**-**	**-**	**(138,266)**	**3,546**
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		358,330	-	-	358,330	354,784
TOTAL FUNDS CARRIED FORWARD		**220,064**	**-**	**-**	**220,064**	**358,330**

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 13 to 19 form part of these financial statements.

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST DECEMBER 2024

Company registration number: 07024335

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-24 Total £	31-Dec-23 Total £
Fixed Assets						
Tangible assets	**2**	11,984	-	-	11,984	2,722
Current Assets						
Debtors and Prepayments	**10**	51,911	-	-	51,911	46,316
Cash at bank and in hand	**11**	170,018	-	-	170,018	324,534
Total Current Assets		**221,929**	**-**	**-**	**221,929**	**370,850**
Creditors: amounts falling due	**12**	13,849	-	-	13,849	15,242
NET ASSETS		**220,064**	**-**	**-**	**220,064**	**358,330**
FUNDS OF THE CHARITY						
General Funds		220,064	-	-	220,064	358,330
Designated Funds	**7**		-		-	-
Restricted Funds	**6**	-	-	-	-	-
TOTAL FUNDS		**220,064**	**-**	**-**	**220,064**	**358,330**

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 20.

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 Directors on the 2025

....., Director

Andrew Shaw Digitally signed by Andrew Shaw Date: 2025.09.26 10:51:50 +01'00'

PRINT NAME:

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

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.

The charity meets the definition of a public benefit entity under FRS 102.

Changes in Accounting Policies and Previous Accounts

The capitalisation threshold for fixed assets has been raised from £1,000 to £5,000 in 2024. Some items of income and expenditure have been reclassified to improve reporting and provide better clarity. Overall figures have not changed. There have been no other changes to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Preparation of accounts on a going concern basis

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

Changes 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.

1. ACCOUNTING POLICIES

Income

Recognition of Income

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

- the charity becomes entitled to the resources;
- it is more likely than not that the charity 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).

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

1. ACCOUNTING POLICIES (continued)

Income (continued)

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

Investment Income
This is included in the accounts when receivable.

Expenditure and Liabilities
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

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

Grants payable without performance conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Deferred income
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.

Fixed Assets
These are capitalised if they can be used for more than one year, and cost at least £5,000 (note prior to 2024 the capitalisation limit was £1,000. The Trustees decided that the fixed asset policy should be changed to improve financial reporting by focusing on capitalising more material assets) They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	10-20% depending on type of equipment capitalised (until 31-Dec-23 the rate was 20% - 33%)
Motor Vehicle	33%

2. TANGIBLE FIXED ASSETS

(all unrestricted)

		Equipment	Motor Vehicle	**Total**
		£	£	**£**
Cost	01-Jan-24	18,401	3,000	21,401
Additions		10,300	-	10,300
Disposals		(2,664)	-	(2,664)
Cost at	31-Dec-24	26,037	3,000	29,037
Depreciation	01-Jan-24	15,679	3,000	18,679
Charge		1,038	-	1,038
Disposals		(2,664)	-	(2,664)
Depreciation at	31-Dec-24	14,053	3,000	17,053
Net Book Value	31-Dec-24	**11,984**	**-**	**11,984**
Net Book Value	31-Dec-23	2,722	-	2,722

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2024 £**	**Total 2023 £**
(a) Donations and Legacies					
RAF Central Fund Grant	-	-	15,242	15,242	15,000
Nuffield Trust Grant	-	-	6,180	6,180	-
Other Grants	21,726	-	-	21,726	22,086
Donations	4,070	-	-	4,070	-
	25,796	**-**	**21,422**	**47,218**	**37,086**
(b) Charitable Activities					
Personal Contributions/Membership	8,736	-	-	8,736	4,010
Inter Services	555	-	-	555	13,281
Rebates	-	-	-	-	-
Miscellaneous	100	-	-	100	95
	9,391	**-**	**-**	**9,391**	**17,386**
(c) Income from Trading Activities					
Corporate Sponsorship	78,500	-	-	78,500	149,000
	78,500	**-**	**-**	**78,500**	**149,000**

4. EXPENDITURE

(a) Charitable Activities

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2024 £**	**Total 2023 £**
Depreciation		1,037	-	-	1,037	2,532
Inter Services		58,716	-	4,552	63,268	20,144
Kit & Equipment		28,269	-	14,813	43,082	47,945
Other Operating Costs *	Note 5	103,292	-	2,057	105,349	107,974
Overseas Visits		42,404	-	-	42,404	9,956
Sponsorship Expense		14,935	-	-	14,935	11,375
		248,653	**-**	**21,422**	**270,075**	**199,926**

5. DETAILS OF MATERIAL EXPENDITURE

Within the expenditure items above the following items are within operating costs:

	2024 £	2023 £
Accomodation	20,991	25,562
Affiliation, Entrance and Membership Fees	1,536	2,804
Annual Dinner	9,918	2,080
Coaching	8,621	17,296
Contractor	-	2,220
First Aid	10,534	14,620
Hire Costs	11,520	11,270
Independent Examiners Fees	1,380	1,286
Insurance	2,638	161
IT Equipment and Software	11,554	5,004
Laundry	414	1,254
Medals and Engraving	2,764	2,693
Miscellaneous Costs incl Bank Charges	4,785	1,793
Nutrition	2,704	6,264
Officials	242	3,741
Printing, Postage and Stationery	78	568
Professional Fees	286	-
Publishing Costs	661	195
Refreshments , Entertainment and Subsistence	17,575	13,079
Repairs and Maintenance	865	-
Sponsorship Engagement	-	1,300
Ticket Costs Marketing	6,500	2,760
Training Camps and Courses	7,746	671
Travel and Vehicle Costs	5,186	5,862
VAT Partial Exemption Adjustment	(23,150)	(14,509)
	105,349	**107,974**

(b) Raising Funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2024 £**	**Total 2023 £**
Cost of Sales	3,300	-	-	3,300	-
	3,300	**-**	**-**	**3,300**	**-**

6. RESTRICTED FUNDS

CURRENT YEAR

	Balance 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-24 £
RAF Central Fund	-	15,242	(15,242)	-	-
Nuffield Trust	-	6,180	(6,180)	-	-
	-	**21,422**	**(21,422)**	**-**	**-**

PREVIOUS YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
RAF Central Fund	-	15,000	(15,000)	-	-
RU Grant - General	37,550	14,086	-	(51,636)	-
7's Fund	-	-	(1,300)	1,300	-
Women's Fund	42,685	-	(13,776)	(28,909)	-
Veterans' Fund	12,717	-	(20,391)	7,674	-
	92,952	**29,086**	**(50,467)**	**(71,571)**	**-**

Transfers **into** funds represent annual internal grants from unrestricted general funds or unrestricted designated funds.
Transfers **out of** funds represents the replenishment of historic restricted expenditure over the past few years that has been funded by the unrestricted Main Association funds, instead of being shown against each individual disciplines restricted cost centre.

Purpose of Funds:
RAF Central Fund - to be used for operating costs, kit and equipment, overseas visits and development activities.
RAF RU Grant (General) - to be used for the development of Mens and Womens Rugby in the RAF at Senior levels.
RAF RU Community Development Fund - to be used for the development of Mens and Womens Rugby in the RAF at Community levels.
7s - fund to be used to run the RAF Rugby Union 7's (Spitfire) Squad.
Womens - fund to be used to run the RAF Rugby Union Women's Squad.
Veterans - fund to be used to run the RAF Rugby Union Venterans' Squad.
Vice Presidents - fund to be used to foster the esprit de corps between retired and serving members of RAFRU by organising rugby related events for members of the Association and their guests.

7. DESIGNATED FUNDS

The Royal Air Force Rugby Union Association did not hold any designated funds during 2024.

CURRENT YEAR

	Balance 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-24 £
7's Fund	-	-	-	-	-
Women's Fund	-	-	-	-	-
Veterans' Fund	-	-	-	-	-
Men's Fund	-	-	-	-	-
Men's Academy Fund	-	-	-	-	-
Under 23's Fund	-	-	-	-	-
Community Development Fund	-	-	-	-	-
	-	**-**	**-**	**-**	**-**

PREVIOUS YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
7's Fund	6,715	1,300	(13,242)	5,227	-
Women's Fund	23,000	-	-	(23,000)	-
Veterans' Fund	5,000	-	-	(5,000)	-
Men's Fund	5,961	3,174	(30,008)	20,873	-
Men's Academy Fund	-	-	(13,593)	13,593	-
Under 23's Fund	-	-	(3,689)	3,689	-
Community Development Fund	-	-	(3,248)	3,248	-
	40,676	**4,474**	**(63,780)**	**18,630**	**-**

8. STAFF COSTS AND NUMBERS

There are no staff paid by The Royal Air Force Rugby Union Association (2023: Nil).

The Royal Air Force donate the services of a staff member, as the Rugby Development Officer, in support of the RFU funding received as a Constituent Body.

9. DIRECTORS AND OTHER RELATED PARTIES

Apart from the reimbursement of charitable expenditure paid personally (which totalled £543.56), 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.

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	**Total 31-Dec-24 £**	**Total 31-Dec-23 £**
Accrued income	800	-	-	800	1,142
Debtors	9,069	-	-	9,069	9,000
Prepayments	29,152	-	-	29,152	31,292
VAT Debtor	12,890	-	-	12,890	4,882
	51,911	**-**	**-**	**51,911**	**46,316**

11. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Funds £	Restricted Fund £	**Total 31-Dec-24 £**	**Total 31-Dec-23 £**
Cash at Bank	170,018	-	-	170,018	324,534
Total Cash at bank and in hand	**170,018**	**-**	**-**	**170,018**	**324,534**

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

	Unrestricted Fund £	Designated Funds £	Restricted Fund £	**Total 31-Dec-24 £**	**Total 31-Dec-23 £**
Trade Creditors	1,947		-	1,947	13,982
Accruals	11,902		-	11,902	1,260
	13,849	**-**	**-**	**13,849**	**15,242**

13. DEFERRED INCOME

No income was deferred in 2024

14. 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.

15. 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.

16. 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 Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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 which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.

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

THE ROYAL AIR FORCE RUGBY UNION

England & Wales - Charity number 1133022

Accounts

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

Registered number: 07024335
Charity number: 1133022

THE ROYAL AIR FORCE RUGBY UNION FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

THE ROYAL AIR FORCE RUGBY UNION ASSOCIATION

1 January 2023 – 31 December 2023

TRUSTEES' ANNUAL REPORT

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Air Marshal Paul Godfrey, Trustee (Chairman) – Appointed 7 Jun 2018
Air Vice-Marshal Mark Chappell, Trustee (Advisory role) – Appointed 7 Jun 2018
Air Commodore Jamie Thompson, Trustee (Director of Community Rugby) – Appointed 22 Aug 2022
Air Commodore Paul Rose, Trustee (Director of Representative Rugby) – Appointed 7 Jun 2019
Air Commodore Blythe Crawford, Trustee (Director Support) – Appointed 19 Apr 2021
Air Commodore Mark Jackson, Trustee (Director Engagement) – Appointed 19 Apr 21
Wing Commander Erica Ferguson, Trustee (Governance) – Appointed 20 May 2019
Wing Commander Jonathan Latimer, Trustee (Honorary Secretary) – Appointed 19 Apr 2021
Group Captain Peter McAdam, Trustee (Treasurer) – Appointed 12 July 2021

Company Registered Number

07024335

Charity Registered Number

1133022

Registered Office

Royal Air Force Sports Federation, Kermode Hall, RAF Halton, Wendover, Bucks, HP22 5AS

Objects

To promote the efficiency 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 particular (but not by way of limitation), through the promotion and encouragement in the playing of, furtherance of its proper administration and providing or assisting in the provision of facilities for Rugby Union football.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the financial statements of The Royal Air Force Rugby Union (the company) for the 12 months from 1 January 2023 to 31 December 2023. The Trustees confirm that the Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Since the company qualifies as small under Section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Structure, governance and management

☐ Constitution

The Royal Air Force Rugby Union is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 September 2009. It is registered with the Charities Commission, registered number 1133022.

☐ Method of appointment or election of Trustees

The Directors of the Company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as members of the Board of Trustees. The Charity is currently required to appoint a minimum of 3, but no more than 9 Trustees to the Board. It is stipulated that the nomination of a Trustee to the position of Chairman must additionally be approved by the Royal Air Force Sports Federation. Furthermore, the Articles of Association specify that with effect from 3 years after the incorporation of the Company, 20 September 2012 in this case, then one third of the Trustees must retire from the office annually. A retiring trustee who remains qualified may be re-appointed by the other Trustees.

☐ Nomination, appointment and training of new Trustees

In respect of the recruitment and training of new Trustees, a nominations sub-committee has been created in order that potential Trustee candidates can be brought to the attention of the Board. A transparent and broadly advertised process of recruitment is undertaken for all positions within the sub-committees of the Charity, and new Trustees are elected by the existing Board. All trustees are required to undertake training on appointment in the form of a number of briefings by the Deputy Director of the RAF Sports Board and the Company Secretary of the Royal Air Force Rugby Union, and are required to familiarize themselves with the Company's Memorandum and Articles of Association and the Charity Commission publication "The Essential Trustee".

☐ Organisational structure and decision making

The Charity is affiliated to the National Governing Body for the sport, the Rugby Football Union, and holds the status of Constituent Body. The Charity is therefore bound by the laws, regulations and protocols of the Independent Rugby Board and the Rugby Football Union, with all administration and governance of, and participation in Rugby Union activities adhering to National Governing Body guidelines. In addition, the charity is subject to the policies and protocols of the Ministry of Defence and the Royal Air Force in relation to accountancy

procedures, funding and sponsorship of Service sport, and the participation of Service Personnel and Ministry of Defence Civil Servants in competitive sports activities.

Operational Management

With regards to the day-to-day operations of the Royal Air Force Rugby Union, the Board of Trustees provides overall direction and objectives to the Charity's sub-committees who are responsible for the delivery of those objectives. The Section Lead from each of the functional sub-committees; along with the Board of Trustees, the Charity's Council Member to the Rugby Football Union and the Players' Representative; form the Royal Air Force Rugby Union Operations Board, which is responsible for coordinating all aspects of Rugby Union in the Service and which meets on a bi-monthly basis.

The Operations Board comprises:

Chairman (Trustee and Company Director)
Deputy Chairman and Director of Representative Rugby (Trustee and Company Director)
Honorary Treasurer and Director of Finance (Trustee)
Honorary Secretary (Trustee)
Director of Corporate (Trustee and Company Director)
Director of Community Rugby and Development (Trustee and Company Director)
Director of Support
Rugby Football Union Council Member
Chief of Staff

Representative Pillar

Director First XV Men's Squad
Director First XV Women's Squad
Director Veterans' Squad
Director Hawks Squad – encompassing Academy and U23s
Director Spitfire Sevens Squad
Director of the Royal Air Force Rugby Union Referees' Society
Honorary Medical Adviser

The sub-committee leads are provided with clear objectives, priorities and limitations and a budget is agreed for their activities. Whilst each sub-committee is allocated a Trustee to provide oversight and guidance, the operation of the functional sections is generally a democratic process undertaken by the sub-committees, without undue or unnecessary interference from the Board.

The over-arching administrative and governance requirements and adherence to regulations is coordinated by the Royal Air Force Rugby Union Honorary Secretary, who acts as the conduit between the Charity and the Rugby Football Union and ensures that all the Charity's activities comply with the regulation and guidance of the National Governing Body.

Risk Management

As part of the Trustees' responsibility in relation to protecting the Charity from risk, potential threats to the output of the Charity have been identified by the Trustees and contingency plans have been put in place to mitigate against potential damage.
The Trustees regularly examine and update the risk register which records the major strategic, business and operational risks that the charity faces. Trustees carefully monitor the income and expenditure at Management Committee and Board level to ensure financial stability and sustainability. The Risk Register is updated regularly and used to identify early warning of trends and to make strategic decisions at Trustee meetings.

Objectives and Activities

RAFRU continues to "Build Back Stronger" with the pandemic well behind the Union and with all teams enjoying a full season of representative and community rugby for the 2022/2023 season.

The RAFRU Operations Board continue to work to develop and implement a future strategy that improves the sport across the Royal Air Force. This includes a 5-year rolling aspiration to increase participation across the RAF Community and to professionalise all corners of RAFRU to ensure that RAFRU is supporting all players, coaches, officials and volunteers to ensure that RAFRU remains vibrant, relevant, competitive and sustainable. The aim is to test all those involved with RAFRU on-field, whilst also working hard to ensure the resource and support across all pillars off-field is in place to achieve it.

This is directly aligned with the RAFRU's charitable objects of:

> '*promoting the efficiency of Her Majesty's Armed Forces by increasing physical fitness, fostering the espirit de corps and raising morale of members of the Royal Air Force and other services through the promotion and encouragement in the playing of rugby union football'*.

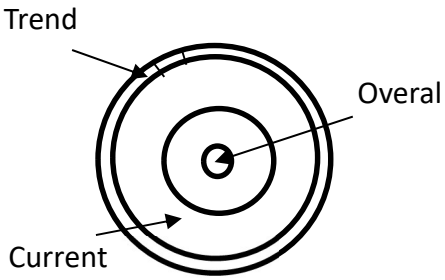
The Trustees consider that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to Charity Commission guidance on public benefit.

Achievements and Performance

RAFRU remains a vibrant organisation that is seeking to increase rugby participation across the Royal Air Force due to the positive impact that playing sport brings to wellbeing. To continue to grow the game at both the representative and community level, this year the Operations Board launched an outreach programme under the name Project CESTRIAN. This has focussed on gathering the views of the rugby community across the Service to create a multi environment-based model that allows Service personnel to access Rugby Union within the Royal Air Force, from grass roots to the representative teams, whilst also rewarding volunteers and safely growing the game.

The Trustees, through the Operations Board, monitor performance utilising the figure below that divides our deliverables into the three pillars of Support, Grow and Win.





Support - Mostly Green

- **Comms** still remains a challenge across RAFRU but positive action by the media team around social media has really started to improve this, particularly around the Inter Services. Internal comms remains a challenge due to the size and dispersed nature of RAFRU, but the Operations Board and media team are continuing to work on a number of initiatives to improve this.

- **Referees** remains an area of focus due to cancellations of courses during the pandemic.

- **Medical** support continues to improve and so no longer an area of concern.

Grow – Mostly Yellow

- **Competition** remains yellow, despite the continued success of competitions across the Community. The player numbers have still not recovered to where it was before the pandemic. This is still an RFU wide issue and something we are looking to improve through Project CESTRIAN and improved internal comms.

- The large turnover of **Coaching** staff from two years ago is now starting to recover, this is therefore anticipated to return to green next year.

- Since the introduction of the **Diversity & Inclusion** metric last year, the Operations Board has been able to monitor the culture across RAFRU to ensure that rugby within the RAF remains an inclusive environment that is open to all.

Win – Largely Yellow.

- The RAFRU **Development Pathway** continues to try and grow the breadth and depth of the service game. However, depth still remains and challenge and is therefore an area of focus for the Operations Board.

- **Performance** the teams had some big successes throughout the season, including against the Navy in the Inter-Service Competition. Unfortunately, this couldn't be replicated at Kingsholm against the Army.

- **Club Rugby** remains an excellent opportunity for RAF personnel to grow and develop their game, but player numbers are still lower than pre-pandemic levels. As a result, RAF Stations are still struggling to field full teams. We are continuing our engagement with civilian clubs to seek additional game time where possible.

- **Player Release** has improved since the Senior Leadership Team's engagement across the RAF last year. However, the operational pressures on the Service remain with increasing defence commitments taking priority.

Overall, performance continues to improve, and the Measure of Effectiveness is allowing the Operations Board to effectively measure the success of the 5-year strategy, which is continuing to yield benefits across RAFRU. The RAFRU personnel, all volunteers, are continuing to make a difference through their dedication to the sport and the RAF. As a result, the organisation continues to extend the benefits of rugby across the broadest possible range and number of RAF personnel.

Our successes would not be possible without the hard work of our Engagement team continue to work hard with our loyal commercial partners. Without their financial support, it would not be possible to sustain the high performance and community rugby initiatives throughout the season. We are extremely grateful for the support they offer to the organisation.

Activity and Outputs

The Annual SecureCloud+ Girls Festival of Rugby took place at RAF Halton on Sun 8 Oct 2023 supported by the RAF Rugby Union Women's Team and RAF Referees. The event is a round robin tournament that involved 80 teams of U18 female rugby players from clubs across the country. The event has been building over the last 5 years and proves to be a platform to showcase exceptional talent and demonstrate high standards of rugby, promoting women and girl's rugby. The competition has seen further growth on last year's numbers which had record figures of 1200 young players with over 1500 participating this year and remains the largest female rugby tournament in the world.

Participating clubs and teams:

U12s		U14s	
Dartford Valley Medway Ampthill Reading & Maidenhead Hitchin Old Albanians	Finchley Welwyn Kettering & Buckingham & Gosford Bracknell Aylesbury & Tring & Leighton Buzzard Trojans	Ampthill Maidenhead Market Bosworth Trojans x2 High Wycombe Chippenham Buckingham x2 Braintree Watford Basildon Aylesbury & Tring & Leighton Buzzard Hitchin	Reading Bracknell Welwyn Medway Solihull Gosford Kettering Chinnor Eton Manor Old Albanians Fullerians Finchley
U16s		U18s	
Trojans x2 Ampthill Old Albanians Finchley x2	Rochford & Southend & Canvey Gosford Buckingham x2	Gosford x2 Finchley Basildon Chippenham	Fullerians Ampthill & Olney

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

Melkham Aylesbury & Tring & Leighton Buzzard Maidenhead Basildon Kettering Hitchin Bisbury	Solihull Bracknell Fullerians x 2 Braintree Watford Market Bosworth Chinnor Chippenham	Welwyn Reading & Maidenhead Trojans	Solihull & High Wycombe & Beaconsfield Old Albanians Hitchin Watford



8 Oct 23 - RAF Girls' Festival of Rugby



It has been a great season for women's rugby which has seen the development of the community side and the game vastly grow at a unit level. The introduction of women's training sessions, touch rugby competitions and taster events has provided more opportunities for people to play and the drive to link with local teams has facilitated further development. This year saw the first ever female only teams enter the RAFRU Binbrook Bomb 7's tournament, building on the touch event that was displayed last year. This year has also seen the re-establishment of the 7's side, The Jaguars, who have been involved in several competitions over the summer months, further showcasing the opportunities available to our personnel and the diverse nature of the sport.

Fg Off Rebecca Piddlesden has transitioned from playing to officiating and has excelled in this area. She has an outstanding reputation as a referee and her hard work has been rewarded with high profile fixtures at Twickenham.

Our elite athletes continue to demonstrate their talents on the international stage with Flt Lt Amy Cokayne and Fg Off Carys Williams-Morris representing their respective national sides at the Six Nations competition, highlighting the benefits of service life and the support they receive. Fg Off Sarah Bonar was unable to play due to injury but showed her exceptional leadership abilities as part of the Scottish player support group and welcomed the opportunity to present on the BBC throughout their games. There was additional opportunity to showcase our RAF talent with further international representation by all 3 of our elite athletes in the latter part of the year in the inaugural WXV tournament. The launch of The Celtic Challenge saw some emerging new talent with Cpl Orla Proctor invited to train with the Scottish Squad and Cpl Tyler Lewis alongside AS1 Rebecca De-Filippo with the Welsh. AS1 De-Filippo was successfully selected to represent Wales in the Gwalia Lightening team and we look forward to seeing her performance.

Talent is in abundance within RAF Women's rugby and alongside our internationals there are players involved with Premiership teams with Flt Lt Lucy Nye, Cpl Orla Proctor and AS1 Rebecca De-Filippo named regularly in the starting line-up for Leicester Tigers and Cpl Daniker Wilmore is dual registered with Leicester Tigers and Henley Hawks. Several other personnel are involved with Championship teams.

The RAF also showed strong representation at UKAF rugby with our very own John Wilding being named as Head coach and 10 players selected for the squad in a Remembrance match against Bristol Bears, with 3 being capped for the first time.

The RAF team had a strong start in the inter-services competition and with the absence of our international stars, who were competing in the Six Nations, beat the Navy at Plymouth Albion with Cpl Chelcey Greasley scoring a stunning hat-trick. The Army women got the better of us in Gloucester, but the women played with passion and with lessons identified alongside an abundance of budding new players we are looking forward to what is lining up to be a truly exciting season and one to watch.





2023 was another stand out year for the RAF Rugby 7s (aka Spitfires) and we were pleased to welcome AAG as our sponsor for 2023. This saw the Spitfires participate in some of the biggest UK Elite sevens tournaments. This included Summer Social and the Isle of Wight 7s festival where they competed against the RN and British Army and only narrowly losing by a score on each occasion. The team consistently demonstrated they can compete with the very best and ended the season with a highly successful overseas visit participating in the Copenhagen 7s, where they came agonisingly close to winning in the final.

Looking to 2024, the Spitfires will be participating in a variety of Elite tournaments up and down the UK, and will also see the re-emergence of the 'Hurricanes' development side. The Hurricanes enables increased participation for players wishing to step up from station rugby while also giving opportunities for players to move up to the Spitfires. With a high volume of fixtures it is expected to be a challenging summer with the opportunity to head to Singapore in Nov 24 to compete in the 75th anniversary of Singapore Cricket Club 7s.

The RAF Vultures adopted a 'Masters' mindset for 2023/24 Season. The new Head Coach proposed a shortened Season which started after Christmas rather than September. However, a trip to Gibraltar to play the Gib Vets and compete in the Gib Vets 10s tournament, combined with the RAF Vipers, allowed some pre-season conditioning and training. The usual pre-season matches provided tough opposition and a further in-season camp to Gibraltar cemented a strong team bond and work ethic. Pleasingly the player support group (PSG) was fully staffed for the first time in a long time and the Senior Leadership Champion concept also provided valuable support.



This year's joint 'Hawks' training camps have once again paid dividends and enabled the U23 players to learn from the more experienced Academy and Snr XV players, developing their skills alongside senior counterparts and benefit from the combined coaching staff. For the Academy players this has again been an equally rewarding initiative allowing them to mentor and inspire the players seeking to move from U23 to Academy and beyond. The RAF IS 23 campaign got off to a stressful start after a fire at Witney RFC clubhouse caused the match between the RAF and Navy to be postponed and re-arranged. This led to the first match played being the RAF vs Army at Aldershot where a hard-fought match was ultimately won by the Army 19-9. Following a feisty match between the Army and Royal Navy, where the Army received five yellow and one red card during the match, the Royal Navy were victorious setting up a finale against the RAF with the possibility of all three teams being crowned champion. Both teams put on a spirited performance battling all the way to the final whistle to secure the points needed to secure the Championship. Unfortunately, neither team could put enough points on the scoreboard and with a score of 19-13 to the RN, overall victory was awarded to the Army.

Once again, the RAFRU Hawks continue to hone the 'player pathway' which is aimed at drawing players from the Community Pillar, through U23s/Academy into the Men's 1st XV. July 23 offered the chance to open the doors across the whole RAF in an open trails camp, allowing coaching staff to view over 50 new players which added strength across all 3 teams. Newark, Notts Trent Uni, Camb Uni ad Army 'A' saw significant development from the previous season and was a great tool propelling into the U23 IS and supporting the Snr XV with future selection of Hawks players. The renewed Crawford Cup fixture was an excellent opportunity at Newark RUFC to broaden the RAFRU banner across the east midlands and allowed for a community conference to be held informing all on the intent of RAFRU and its future for success.

The Senior Men have been striving to 'build back stronger' following the full return to playing post COVID 19. A full season of representative rugby culminated in the Inter-Services Championship in March and April 23. The RAF Senior Men played 7 games with a record of 4 Wins and 2 Losses. The Inter Services season saw a thrilling game against the Army which the men struggled to hold on to but rallied to draw against the Royal Navy. An ambitious plan in 2024 will see the Senior Men aspire to more testing opposition whilst coaching staff continue to drive players to player at every higher levels of civilian rugby. A notable highlight this season was nine new caps, four of which came from the Hawks set up. Although no international caps this year, Cpl Josh McNally continues to represent Bath Rugby and several senior players are now playing in the national leagues.

Off the field, the Men's Snr XV continue to base their training at RAF Cosford, where improved support provided an excellent training facility. This includes fully exploiting the Stourbridge 3G pitch, and upgraded accommodation. The addition of Cpl Kev Briggs as the lead for Strength & Conditioning cadre into the squad has proved successful with improvements in the specific aspects of delivery from last season. Physiotherapy and player monitoring have been exceptional from Sqn Ldr Ellen Slungaard's team and ensure that RAFRU players are appropriate protected from injury. We have witnessed an uplift in sponsor support and attendance at fixtures and we are now exploiting further opportunities.

RAFRU continues to attract high playing talent with notable individual achievements:

International representation:

Cpl Josh McNally - Bath Rugby & England Lock (1 cap)
Flt Lt Amy Cokayne – Leicester Tigers & England hooker (72 Caps)
Fg Off Carys Williams-Morris - Loughborough Lightning & Wales Centre/ Wing (10 Caps)
Fg Off Sarah Bonar - Harlequins & Scotland Lock (36 caps)

All the above activity combines to ensure RAFRU continues to meet its objects of:

> '*promoting the efficiency of Her Majesty's Armed Forces by increasing physical fitness, fostering the espirit de corps and raising morale of members of the Royal Air Force and other services through the promotion and encouragement in the playing of rugby union football'*.

Financial review

RAFRU has a successful Financial Year with an income of £203,471.75 predominantly coming from sponsorship and grants. Expenditure across the year totalled £199,925.90 across the range of operating costs to support the playing teams. At the end of the year all team balances have been reset rather than a carry over of yearly funds; teams will be allocated funds commensurate with their level of activity with sponsorship supporting kitting, medical equipment, coaching pathways and the Inter Services campaign.

□ Principal Funding Sources

The principal funding for the RAFRU is provisioned through sponsorship deals with Industry partners. These are of great benefit and allocate funding to specific pillars and for the broader operating costs associated with the RAFRU. Funding is received from the Royal Air Force Central Fund and allocated to Operating Costs, New Member Engagement, Overseas Visits, Training Camps and Kit and Equipment. Players can also attract personal funding dependent

on the level of playing ability.

□ Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

□ Reserves policy

The target minimum Operating Reserve Fund for the Royal Air Force Rugby Union is **£30,000**, equal to **three** months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses, based on the annual budget forecasts. Depreciation and other non-cash expenses are not included in the calculation. The calculation of average monthly expenses also excludes some expenses. Capital purchases, for example kit and equipment and medical items are reduced by **one third** of the annual total. Corporate and Development costs are also reduced to one third of the annual total. The amount of the Operating Reserve Fund target minimum should be calculated each year after approval of the Financial Plan and reported to the Managing Trustee.

Free reserves at the end of the year were £358,330 as represented by unrestricted net assets.

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each reporting period which give a true and fair view of the state of affairs of the charity as at the end of the reporting period 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;
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 a material departures disclosed and explained in the financial statements.

Trustees are also responsible for maintaining adequate 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the reports, 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 period ending 31 December 2023 and can confirm that I have made available all information necessary for its preparations.

Date: 11 Sep 2024

Signature .....
Air Marshal Paul Godfrey
Chair of Trustees

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

Incorporating income and expenditure account

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2023 £**	**TOTAL 2022 £**
INCOME						
Donations & Legacies	**3(a)**	8,000	-	29,086	37,086	31,002
Charitable Activities	**3(b)**	12,912	4,474	-	17,386	27,726
Other Trading Activities	**3(c)**	149,000	-	-	149,000	207,125
TOTAL INCOME		**169,912**	**4,474**	**29,086**	**203,472**	**265,853**
EXPENDITURE						
Charitable Activities	**4**	85,679	63,780	50,467	199,926	333,349
TOTAL EXPENDITURE		**85,679**	**63,780**	**50,467**	**199,926**	**333,349**
NET INCOME/(EXPENDITURE)		**84,233**	**(59,306)**	**(21,381)**	**3,546**	**(67,496)**
Transfers between funds		52,941	18,630	(71,571)	-	-
NET MOVEMENT IN FUNDS		**137,174**	**(40,676)**	**(92,952)**	**3,546**	**(67,496)**
RECONCILIATION OF FUNDS:						
Total Funds Brought Forward		221,156	40,676	92,952	354,784	422,280
TOTAL FUNDS CARRIED FORWARD		**358,330**	**-**	**-**	**358,330**	**354,784**

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 18 to 23 form part of these financial statements.

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-23 Total £	31-Dec-22 Total £
Fixed Assets						
Tangible assets	**2**	2,722	-	-	2,722	4,084
Current Assets						
Stock and Work in progress		-	-	-	-	-
Debtors and Prepayments	**10**	46,316	-	-	46,316	156,177
Cash at bank and in hand	**11**	324,534	-	-	324,534	204,645
Total Current Assets		**370,850**	**-**	**-**	**370,850**	**360,822**
Creditors: amounts falling due	**12**	15,242	-	-	15,242	10,122
NET ASSETS		**358,330**	**-**	**-**	**358,330**	**354,784**
FUNDS OF THE CHARITY						
General Funds		358,330	-	-	358,330	221,156
Designated Funds	**7**		-		-	40,676
Restricted Funds	**6**	-	-	-	-	92,952
TOTAL FUNDS		**358,330**	**-**	**-**	**358,330**	**354,784**

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 24.

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 Directors on the 11 September 2024

....., Director

PRINT NAME:

P J McAdam - Treasurer

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

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.

The charity meets the definition of a public benefit entity under FRS 102.

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

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

Changes 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.

1. ACCOUNTING POLICIES

Income

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

- the charity becomes entitled to the resources;
- it is more likely than not that the charity 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).

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

1. ACCOUNTING POLICIES (continued)

Income (continued)

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

Investment Income
This is included in the accounts when receivable.

Expenditure and Liabilities
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

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

Grants payable without performance conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Deferred income
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.

Fixed Assets
These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	20% - 33%
Motor Vehicle	33%

2. TANGIBLE FIXED ASSETS

(all unrestricted)

		Equipment £	Motor Vehicle £	**Total £**
Cost	01-Jan-23	17,231	3,000	20,231
Additions		1,170	-	1,170
Cost at	31-Dec-23	18,401	3,000	21,401
Depreciation	01-Jan-23	13,147	3,000	16,147
Charge		2,532	-	2,532
Depreciation at	31-Dec-23	15,679	3,000	18,679
Net Book Value	31-Dec-23	**2,722**	**-**	**2,722**
Net Book Value	31-Dec-22	4,084	-	4,084

The annual commitments under non-cancellable operating leases and capital commitments are as follows:

31-Dec-23	Nil
31-Dec-22	Nil

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2023 £**	**Total 2022 £**
(a) Donations and Legacies					
RAF Central Fund Grant	-	-	15,000	15,000	9,900
Other Grants	8,000	-	14,086	22,086	21,102
	8,000	**-**	**29,086**	**37,086**	**31,002**
(b) Charitable Activities					
Personal Contributions/Membership	910	3,100	-	4,010	7,978
Inter Services	11,907	1,374	-	13,281	18,170
Miscellaneous	95	-	-	95	1,578
	12,912	**4,474**	**-**	**17,386**	**27,726**
(c) Other Trading Activities					
Sponsorship	149,000	-	-	149,000	205,500
Retail Sales	-	-	-	-	1,625
	149,000	**-**	**-**	**149,000**	**207,125**
	169,912	**4,474**	**29,086**	**203,472**	**265,853**

4. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2023 £**	**Total 2022 £**
Overseas Visits	-	6,118	3,838	9,956	26,715
Kit & Equipment	1,482	23,161	23,302	47,945	156,811
Sponsorship Expense	11,375	-	-	11,375	36,673
Other 7s Costs:	-	6,610	1,300	7,910	1,406
Other Women's Costs	-	-	3,501	3,501	2,989
Other Veterans' Costs	-	-	16,428	16,428	4,508
Other Men's Costs	-	8,635	-	8,635	3,045
Other Men's Academy Costs	-	3,990	-	3,990	7,187
Other Under 23s Costs	-	360	-	360	6,569
Other Community Development Costs	-	2,889	-	2,889	9,767
Other Operating Costs *	63,654	-	607	64,261	70,260
Inter Services	6,636	12,017	1,491	20,144	1,247
Depreciation	2,532	-	-	2,532	6,172
	85,679	**63,780**	**50,467**	**199,926**	**333,349**

5. DETAILS OF MATERIAL EXPENDITURE

Within the expenditure items above the following items are within operating costs:

	2023	2022
	£	£
Coaching	15,191	2,290
First Aid	12,535	15,578
Accomodation	10,919	15,876
Hire Costs	8,978	17,713
Nutrition	5,730	2,210
IT Equipment and Software	4,710	6,390
Refreshments	7,508	24,913
Annual Dinner	2,080	-
Officials	3,741	-
Ticket Costs Marketing	2,760	2,230
Other Operating Costs	3,332	15,547
Independent Examiners Fees	1,286	1,320
VAT Partial Exemption Adjustment	(14,509)	(33,807)
	64,261	**70,260**

6. RESTRICTED FUNDS

CURRENT YEAR

	Balance 01-Jan-23	Income	Expenditure	Transfers	Balance 31-Dec-23
	£	£	£	£	£
RAF Central Fund	-	15,000	(15,000)	-	-
RU Grant - General	37,550	14,086	-	(51,636)	-
7's Fund	-	-	(1,300)	1,300	-
Women's Fund	42,685	-	(13,776)	(28,909)	-
Veterans' Fund	12,717	-	(20,391)	7,674	-
	92,952	**29,086**	**(50,467)**	**(71,571)**	**-**

PREVIOUS YEAR

	Balance 01-Jan-22	Income	Expenditure	Transfers	Balance 31-Dec-22
	£	£	£	£	£
RAF Central Fund	-	9,900	(9,900)	-	-
RU Grant - General	12,806	21,102	-	3,642	37,550
RU Grant - Community Development	4,210	-	(4,210)	-	-
7's Fund	13,212	-	(13,212)	-	-
Women's Fund	46,134	-	(3,449)	-	42,685
Veterans' Fund	23,159	-	(10,442)	-	12,717
Vice Presidents' Fund	15,516	-	(15,516)	-	-
Community Development Fund	5,000	-	(5,000)	-	-
	120,037	**31,002**	**(61,729)**	**3,642**	**92,952**

Transfers **into** funds represent annual internal grants from unrestricted general funds or unrestricted designated funds. Transfers **out of** funds represents the replenishment of historic restricted expenditure over the past few years that has been funded by the unrestricted Main Association funds, instead of being shown against each individual disciplines restricted cost centre.

6. RESTRICTED FUNDS

Purpose of Funds:
RAF Central Fund - to be used for operating costs, kit and equipment, overseas visits and development activities.
RAF RU Grant (General) - to be used for the development of Mens and Womens Rugby in the RAF at Senior levels.
RAF RU Community Development Fund - to be used for the development of Mens and Womens Rugby in the RAF at Community levels.
7s - fund to be used to run the RAF Rugby Union 7's (Spitfire) Squad.
Womens - fund to be used to run the RAF Rugby Union Women's Squad.
Veterans - fund to be used to run the RAF Rugby Union Venterans' Squad.
Vice Presidents - fund to be used to foster the esprit de corps between retired and serving members of RAFRU by organising rugby related events for members of the Association and their guests.

7. DESIGNATED FUNDS

CURRENT YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
7's Fund	6,715	1,300	(13,242)	5,227	-
Women's Fund	23,000	-	-	- 23,000	-
Veterans' Fund	5,000	-	-	(5,000)	-
Men's Fund	5,961	3,174	(30,008)	20,873	-
Men's Academy Fund	-	-	(13,593)	13,593	-
Under 23's Fund	-	-	(3,689)	3,689	-
Community Development Fund	-	-	(3,248)	3,248	-
	40,676	**4,474**	**(63,780)**	**18,630**	**-**

PREVIOUS YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-22 £
7's Fund	5,000	8,850	(7,135)	-	6,715
Women's Fund	5,000	18,000	-	-	23,000
Veterans' Fund	5,000	-	-	-	5,000
Men's Fund	5,000	5,828	(4,867)	-	5,961
Men's Academy Fund	5,000	-	(8,498)	3,498	-
Under 23's Fund	5,000	3,130	(13,205)	5,075	-
Community Development Fund	5,000	-	(1,358)	(3,642)	-
	35,000	**35,808**	**(35,063)**	**4,931**	**40,676**

8. STAFF COSTS AND NUMBERS

There are no staff paid by The Royal Air Force Rugby Union Association (2022: Nil).

The Royal Air Force donate the services of a staff member, as the Rugby Development Officer, in support of the RFU funding received as a Constituent Body.

9. 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.

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	**Total 31-Dec-23 £**	**Total 31-Dec-22 £**
Accrued income	1,142	-	-	1,142	23,615
Debtors	9,000	-	-	9,000	92,900
Prepayments	31,292	-	-	31,292	33,082
VAT Debtor	4,882	-	-	4,882	6,580
	46,316	**-**	**-**	**46,316**	**156,177**

11. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Funds £	Restricted Fund £	**Total 31-Dec-23 £**	**Total 31-Dec-22 £**
Cash at Bank	324,534	-	-	324,534	204,645
Cash Float	-	-	-	-	-
Cash at bank and in hand	**324,534**	**-**	**-**	**324,534**	**204,645**

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

	Unrestricted Fund £	Designated Funds £	Restricted Fund £	**Total 31-Dec-23 £**	**Total 31-Dec-22 £**
Trade Creditors	13,982		-	13,982	7,078
Accruals	1,260		-	1,260	3,044
	15,242	**-**	**-**	**15,242**	**10,122**

13. DEFERRED INCOME

No income was deferred in 2023.

14. 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.

15. 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.

16. 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 Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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 which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

Attention is drawn to Note 6 which shows transfers out of restricted funds. The Trustees have confirmed that the transfers are a legitimate replenishment of restricted expenditure from previous financial periods, which was funded at the time out of general unrestricted Association funds. 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 Irvinesmith
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

12 September 2024

THE ROYAL AIR FORCE RUGBY UNION

England & Wales - Charity number 1133022

Accounts

ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

Registered number: 07024335
Charity number: 1133022

ROYAL AIR FORCE
RUGBY UNION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022

ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

ROYAL AIR FORCE RUGBY UNION ASSOCIATION

1 January 2022 – 31 December 2022

TRUSTEES' ANNUAL REPORT

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ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

Air Vice-Marshal Paul Godfrey, Trustee (Chairman) – Appointed 7 Jun 2018
Air Vice-Marshal Mark Chappell, Trustee (Advisory role) – Appointed 7 Jun 2018
Air Commodore Jamie Thompson, Trustee (Director of Community Rugby) – Appointed 22 Aug 2022
Air Commodore Paul Rose, Trustee (Director of Representative Rugby) – Appointed 7 Jun 2019
Group Captain Blythe Crawford, Trustee (Director Support) – Appointed 19 Apr 2021
Group Captain Mark Jackson, Trustee (Director Engagement) – Appointed 19 Apr 21
Wing Commander Erica Ferguson, Trustee (Governance) – Appointed 20 May 2019
Wing Commander Jonathan Latimer, Trustee (Honorary Secretary) – Appointed 19 Apr 2021
Wing Commander Peter McAdam, Trustee (Treasurer) – Appointed 12 July 2021

Company Registered Number

07024335

Charity Registered Number

1133022

Registered Office

Royal Air Force Sports Federation, Kermode Hall, RAF Halton, Wendover, Bucks, HP22 5AS

ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the financial statements of The Royal Air Force Rugby Union (the company) for the 12 months from 1 January 2022 to 31 December 2022. The Trustees confirm that the Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company qualifies as small under Section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Structure, governance and management

☐ **Constitution**

The Royal Air Force Rugby Union is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 September 2009. It is registered with the Charities Commission, registered number 1133022.

☐ **Method of appointment or election of Trustees**

The Directors of the Company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as members of the Board of Trustees. The Charity is currently required to appoint a minimum of 3, but no more than 9 Trustees to the Board. It is stipulated that the nomination of a Trustee to the position of Chairman must additionally be approved by the Royal Air Force Sports Federation. Furthermore, the Articles of Association specify that with effect from 3 years after the incorporation of the Company, 20 September 2012 in this case, then one third of the Trustees must retire from the office annually. A retiring trustee who remains qualified may be re-appointed by the other Trustees.

☐ **Nomination, appointment and training of new Trustees**

In respect of the recruitment and training of new Trustees, a nominations sub-committee has been created in order that potential Trustee candidates can be brought to the attention of the Board. A transparent and broadly advertised process of recruitment is undertaken for all positions within the sub-committees of the Charity, and new Trustees are elected by the existing Board. All trustees are required to undertake training on appointment in the form of a number of briefings by the Deputy Director of the RAF Sports Board and the Company Secretary of the Royal Air Force Rugby Union, and are required to familiarize themselves with the Company's Memorandum and Articles of Association and the Charity Commission publication "The Essential Trustee".

☐ **Organisational structure and decision making**

The Charity is affiliated to the National Governing Body for the sport, the Rugby Football Union, and holds the status of Constituent Body. The Charity is therefore bound by the laws, regulations and protocols of the Independent Rugby Board and the Rugby Football Union, with all administration and governance of, and participation in Rugby Union activities adhering to National Governing Body guidelines. In addition, the charity is subject to the policies and protocols of the Ministry of Defence and the Royal Air Force in relation to accountancy procedures, funding and sponsorship of Service sport, and the participation of Servicemen and women and Ministry of Defence Civil Servants in competitive sports activities.

Operational Management

With regards to the day-to-day operations of the Royal Air Force Rugby Union, the Board of Trustees provides overall direction and objectives to the Charity's sub-committees who are responsible for the delivery of those objectives. The Section Lead from each of the functional sub-committees; along with the Board of Trustees, the Charity's Council Member to the Rugby Football Union and the Players' Representative; form the Royal Air Force Rugby Union Operations Board, which is responsible for coordinating all aspects of Rugby Union in the Service and which meets on a bi-monthly basis.

The Operations Board comprises:

Chairman (Trustee and Company Director)
Deputy Chairman and Director of Representative Rugby (Trustee and Company Director)
Honorary Treasurer and Director of Finance (Trustee)
Honorary Secretary (Trustee)
Director of Corporate (Trustee and Company Director)
Director of Community Rugby and Development (Trustee and Company Director)
Director of Support
Rugby Football Union Council Member
Chief of Staff

Representative Pillar

Director First XV Men's Squad
Director First XV Women's Squad
Director Veterans' Squad
Director Hawks Squad – encompassing Academy and U23s
Director Spitfire Sevens Squad
Director of the Royal Air Force Rugby Union Referees' Society
Honorary Medical Adviser

The sub-committee leads are provided with clear objectives, priorities and limitations and a budget is agreed for their activities. Whilst each sub-committee is allocated a Trustee to provide oversight and guidance, the operation of the functional sections is generally a democratic process undertaken by the sub-committees, without undue or unnecessary interference from the Board.

The over-arching administrative and governance requirements and adherence to regulations is coordinated by the Royal Air Force Rugby Union Honorary Secretary, who acts as the conduit between the Charity and the Rugby Football Union and ensures that all the Charity's activities comply with the regulation and guidance of the National Governing Body.

Risk Management

As part of the Trustees' responsibility in relation to protecting the Charity from risk, potential threats to the output of the Charity have been identified by the Trustees and contingency plans have been put in place to mitigate against potential damage.
The Trustees regularly examine and update the risk register which records the major strategic, business and operational risks that the charity faces. Trustees carefully monitor the income and expenditure at Management Committee and Board level to ensure financial stability and sustainability. The Risk Register is updated regularly and used to identify early warning of trends and to make strategic decisions at Trustee meetings.

Objectives and Activities

RAFRU continues to "Build Back Stronger" post the pandemic with all teams enjoying a full season of representative and community rugby for the 2021/2022 season, we look forward to more of the same this year.

Throughout the pandemic, the RAFRU Operations Board worked extremely hard to develop and implement the Future Strategy. This is a 5-year rolling aspiration to professionalise all corners of RAFRU to ensure that RAFRU is supporting all players, coaches, officials and volunteers to ensure that RAFRU remains vibrant, relevant, competitive and sustainable. The aim is to test all those involved with RAFRU on-field, whilst also working hard to ensure the resource and support across all pillars off-field is in place to achieve it.

This is directly aligned with the RAFRU's charitable objects of:

> '*promoting the efficiency of Her Majesty's Armed Forces by increasing physical fitness, fostering the espirit de corps and raising morale of members of the Royal Air Force and other services through the promotion and encouragement in the playing of rugby union football'*.

The Trustees consider that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to Charity Commission guidance on public benefit.

Achievements and Performance

RAFRU remains a vibrant organisation that is seeking to increase rugby participation across the Royal Air Force due to the positive impact that playing sport brings to wellbeing. To continue to grow the game at both the representative and community level, this year the Operations Board launched an outreach programme under the name Project CESTRIAN. This has focussed on gathering the views of the rugby community across the Service to create a multi environment-based model that allows Service personnel to access Rugby Union within the Royal Air Force, from grass roots to the representative teams, whilst also rewarding volunteers and safely growing the game.

We have also continued to work closely with the Royal Navy and British Army on our collective aspiration to build resilience back into the game, enabling us to also support the UK Armed Forces squads collectively. We have also maintained our close working relationship with the RFU over the last year with our Deputy Director of Representative Rugby joining the RFU Council.

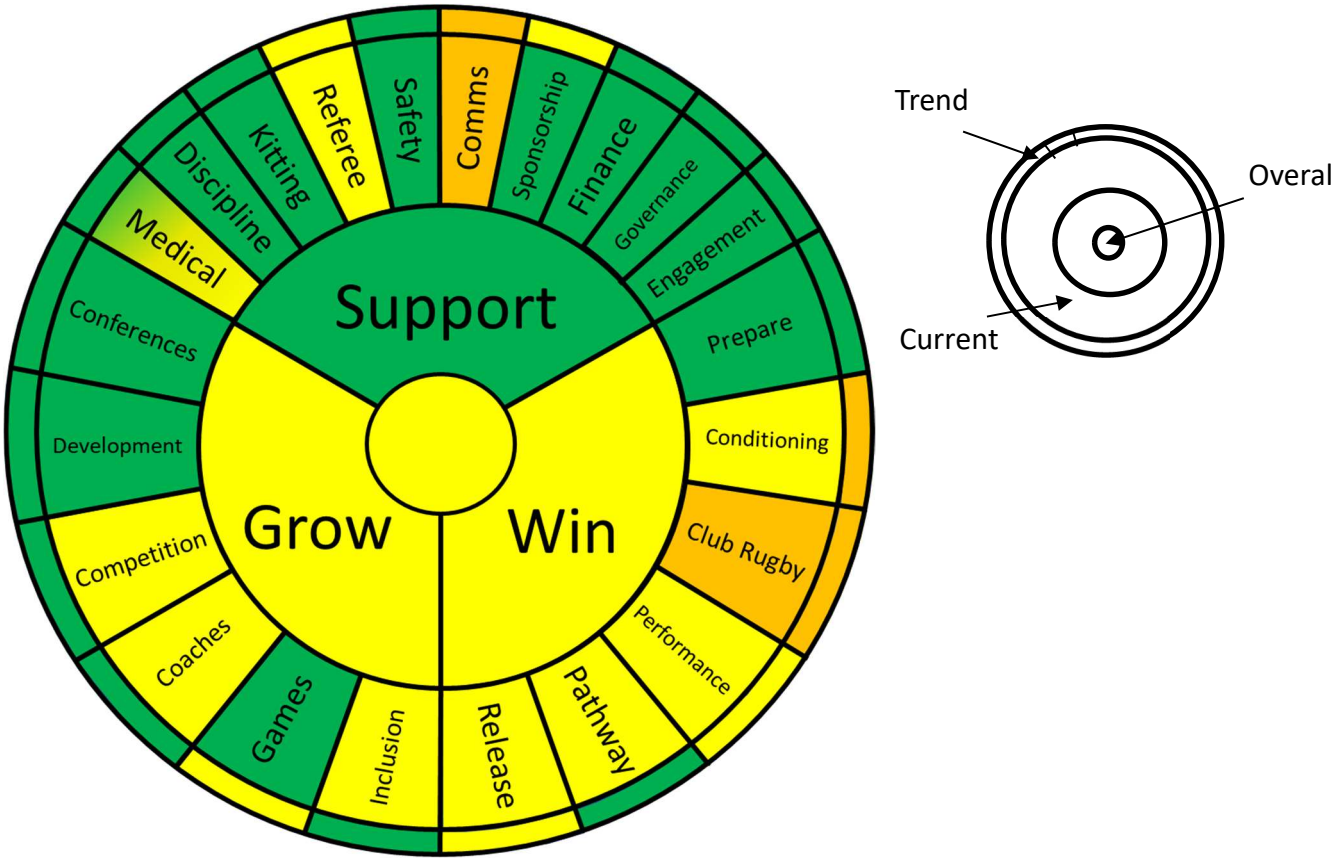
We are starting to yield the benefits from the strategy work and coupled with an influx of new personnel in key appointments across the staffing structure, the organisation feels energised and focussed on maximising the benefits of rugby across the broadest possible range and number of RAF personnel.

The 2021/22 season contained some exciting fixtures across all teams with some positive results, particularly for the Women's XV and the Spitfires 7s team who both had very successful seasons. The last year has also seen some exciting developments across the RAF Community game, especially with the resurrection of some old competitions, including the Cup and Plate fixtures. Whilst the number of players hasn't returned to the pre-pandemic levels, it is reassuring to see that rugby remains buoyant and is still an important part of Service life for many RAF personnel.

The Operations Board are continuing to measure our success using the Measure of Effectiveness, which is split across SUPPORT, GROW and WIN. During a recent Operations Board Deep Dive, these KPIs have been reviewed to ensure they remain relevant and still allow is to accurately measure success against each section.

ROYAL AIR FORCE RUGBY UNION

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Support - Mostly Green

- Project CESTRIAN highlighted that **Comms** across RAFRU is not where it should be, particularly across the Community Pillar. This is something that the Operations Board is currently working on improving through a number of initiatives to improve this.

- **Referees** remains an area of focus due to cancellations of courses during the pandemic.

- **Medical** support has seen an improvement since last year with the provision of new medical kit, specialist consumables and the provision of rugby first aid courses at RAF Halton.

Grow - Largely Green

- **Competition** remains yellow, despite the resurrection of several competitions across the Community, the player base has still not returned to the levels that we saw before the pandemic; this is an RFU wide issue and something we are looking to improve with through Project CESTRIAN.

- A large turnover of **Coaching** staff last year, with gaps not yet filled. However, we have a proactive recruitment plan in place and are looking to increase numbers again.

- A newly recruited Diversity & **Inclusion** representative with freedoms and access to all levels of meetings will drive rugby in the RAF to reflect the diversity of the Service. This will improve all facets of our game and continue to create an inclusive environment whilst introducing more people to the game.

Win – Largely Yellow.

- Player welfare and safety remains RAFRU's number one priority – the Director of Sports Science has been continuing their work to professionalise player strength and **Conditioning** across all levels of RAFRU.

- The RAFRU Development **Pathway** is in place to grow the breadth and depth of the service game. This has seen an improvement from last year but there is still more work to do.

- An accurate assessment of **Performance** mid-season is difficult, but the teams have conducted several camps and are well prepared for the Inter-Service Competition where they are looking to build on the successes of last year.

- **Club Rugby** remains an excellent opportunity for RAF personnel to grow and develop their game, but player numbers remain lower than pre-pandemic levels with some RAF Station teams having to combine field joint teams to generate enough players. We are continuing to monitor as well as engaging with civilian clubs to seek additional game time.

- Every effort is made to **Release** players and coaching staff, but the operational pressures of the RAF remain a reality and increasing defence commitments will continue to take priority. However, the RAF Senior Leadership Team has engaged with Stn Cdrs across the RAF to encourage player release as much as possible to ensure RAF personnel are getting the maximum benefit from playing sport.

With improved performance across many of the sectors on the Measure of Effectiveness, it is evident that the 5-year strategy is starting to yield benefits across RAFRU. Coupled with an influx of new personnel in key appointments across the staffing structure, the organisation feels energised and focussed on maximising the benefits of rugby across the broadest possible range and number of RAF personnel.

Our Engagement team continues to work hard with our loyal commercial partners, and we are extremely grateful to have such superb support. The financial support they provide enables RAFRU to continue resourcing high performance and community rugby initiatives throughout the season.

The RAF Girls' Festival of Rugby was hosted at RAF Halton on 09 Oct 22 and involved 1100 young players from across the across UK; it remains the largest female rugby tournament in the world. Building on the success of the previous 4 years, the numbers continue to grow with more clubs from further afield attending the event. To continue promoting women in sport and the active lifestyle and core ethos of rugby, plans for 2023 will look to include tournaments in both the North and South of England in order to maximise the opportunity for young female rugby players.

Participating clubs and teams:

U13s		U15s		U18s	
OA's Trojans Farnham Peterborough Baba Team (Gosford/Newbury) Eton Manor	Fullerians RFC Welwyn Aylesbury Buckingham Cygnets Chinnor	Gosford All Blacks Aylesbury ON's Chinnor Finchley RFC Buckingham Cygnets OA's	Trojans Farnham Peterborough Newbury Fullerians RFC Welwyn Reading	OA's Trojans Farnham ON's Welwyn	Gosford All Blacks Aylesbury Reading Chinnor



09 Oct 22 - RAF Girls' Festival of Rugby

The number of RAFRU listed clubs has increased from 37 to 28, including 5 Professions Teams following the creation of the Air & Space Team and 4 Divisional Teams across the Community game. The Professions Teams are made up of players from a 'profession' rather than geographic location, they include RAF Firefighters, RAF Police, RAF Movers, the RAF Regiment and the forementioned Air & Space Team. Additional to this are community 7's sides such as the Horus 7's, who are regularly playing in competitions across the UK. Such opportunities provide many alternative playing, coaching and management platforms, to increase the numbers of people taking part in rugby union. Alongside playing opportunities, it also provides both newly qualified and experienced officials the opportunity to develop their skills, whilst supporting the community game.

Whilst the number of people currently participating in Rugby Union post COVID-19 has gone down across the UK, the excellent work and engagement off field, through the RAFRU Community Pillar suggests a rise in numbers of those playing, coaching or supporting rugby. This includes the RAF Station competitions where CO's Cup competitions have reintroduced mixed Tag Rugby into their competitions this year, giving another avenue to recruit people into rugby.

RAF station and club rugby involves some 1000 male players and 100 (and growing) female players. They are supported by 80 volunteer qualified coaches as well as 20 strength and conditioning coaches. Many of these players and coaches are also working in unison with local civilian rugby clubs close to their station or home.

The RAFRU Human Performance pillar has also closely engaged with the RFU in the recent discussion and work in line with the Tackle Height issues, something discussed broadly around rugby and RAFRU are at the forefront of the engagement into how to take this forward. To ensure participation and results continue to be recorded the RAFRU Game Management System lead has continued to interact with clubs to record results and games played in lien with RFU protocol.

Social media continues to be RAFRUs main publicity outlet, and it has been a resounding success for all pillars of the game. Not only has it enabled the Association to stay connected with everyone involved with the many activities, but it has also been an excellent platform for people looking for information as to how they can get involved with rugby union. Platforms such as Instagram have come more the forefront

in highlighting both Station games played, but also emphasising the RAFRU players who are running out for civilian clubs at all levels across the UK. Social media's utility is highlighted by the following statistics:



Twitter
- 15,000 followers
- Proactive Twitter interaction with other RAF Sports and Army

Facebook
- Used more for the 30-50 demographic

Instagram
- 8,000 Followers



The Women had a great start to the 22/23 season with all three Elite Athletes representing their respective national sides in the Rugby World Cup. A world cup that inspired the next generation with Amy Cokayne, Sarah Bonar and Carys Williams-Morris taking centre stage for the RAF. In addition to the Rugby World Cup, the RAF was well represented in the UKAF World Cup which including our very own John Wilding as head coach. A great contest throughout the tournament with the UKAF Women lifting the Plate. A delayed start to the regular season although a highly successful one in terms of new players with 9 of them going on to receive IS caps. A season to build on the success of the previous year and, with such a high churn of players, development and integration a key focus. That said, victory against the Navy and a strong start against the Army showing lots of promise for the coming year.



Strength and Conditioning continues to be a priority with individual remote and group sessions conducted. Coordination with player domestic and international clubs has helped ensure physical development consistency. The season concluded with a hosted event at Twickenham, watching the Red Roses with sponsors and players. An exciting season ahead to look forward to in 23/24 with two overseas tours and a midlands development camp.

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2022 was arguably one of the stand out years for the RAF Rugby 7s (aka Spitfires) since being established in 2009. This saw the Spitfires participate in 3 of the biggest UK Elite tournaments and demonstrating the team can compete with the very best. The most notable achievements saw Cpl Will Lamont being selected for the victorious UKAF 7s team at the Defence 7s competition in France. In addition the Spitfires were outright winners at two tournaments, regaining the title at the South Devon 7s but also winning one of Canada's Elite tournaments at Stampede 7s. A feat never chieved before.

Looking to 2023, the Spitfires will be participating in a variety of Elite tournaments up and down the UK. This includes the Armed Forces Day 7s at Aldershot where it will see the RAF Spitfires included in the same pool as the Army and Royal Navy (dubbed a mini IS 7s). The Spitfires are also pleased to welcome on an additional Sponsor (AAG) and look forward to working with them over these next 2 years.

The Vultures (over-35 years old) team enjoyed the Inter-Services (IS) 2022 campaign with the usual warm-up fixtures providing quality opposition alongside opportunities to build camaraderie within the squad and with old adversaries. Winning the Jersey 10s tournament in October 2021 definitely built a winning belief in the squad. The highlight of the year was beating the Royal Navy in a very close contest which was settled with the final kick of the game. Unfortunately the squad was unable to back up the result with a win against the British Army. However, a loss by only 6 points demonstrated that the Vultures are as close as they have been, in the last 10 years, to securing the IS champion title.





A 10s Tournament in Dubai (Emirates 7s) in December 2022 brought the bruised Vultures squad back together and allowed strong links to be maintained with the RAF Vipers as the squads amalgamated to form one team. The team visited a local school and enjoyed some highly attractive rugby in the sun. The Vipers are the RAFRU Veterans network and one which the Vultures will continue to assist going forward.

Indeed, the RAF Benevolent Fund are working with the RAF Association in seeking to use a Vultures/Vipers event to bring together Veterans of Op HERRICK/TELIC, using significant funding from the Armed Forces Covenant Fund, to offer assistance to those in need. As Vultures players reach the inevitable end of their playing careers their rugby journey still continues. As ambassadors for RAFRU the Vultures continue to produce high quality rugby union coaching and support staff; supporting community level rugby inside and outside the RAF. Charity work continues to be a high priority for all of the Vultures.

IS 2023 and the rest of the year is shaping up to be very exciting for the Vultures with the first ever evening fixture against the Royal Navy on Friday 24th March at Devonport RFC Plymouth, 1900ko. The British Army match is 15th April at Oxstalls RFC Gloucester 1030ko. The Vultures first overseas visit since covid 19 is to Gibraltar end-June and will mark the start of the IS 2024 campaign. The Vultures have adopted a 'Masters'

mindset and will make use of the very best RAFRU strength and conditioning programmes, supported by Hartpury University, to continuously improve and achieve the team aim of IS victory (for many years to come).

The Men's Academy and U23 teams have had a successful year training side by side to provide tangible benefit to both teams. The introduction of joint 'Hawks' camps has enabled the U23 players to learn from the more experienced Academy players, develop their skills alongside there senior counterparts and benefit from the combined coaching staff. For the Academy players this has been an equally rewarding initiative allowing them to mentor and inspire the players seeking to move from U23 to Academy and beyond. Entering the 2022 IS Campaign the U23s were in high spirits competing against the Army at Witney Rugby Club. Having trained at RAF Brize Norton, and building upon the excellent support from 2021 the team were on superb form taking their first win against the Army for many years. Emboldened by their success against the Army the team arrived at Havant RFC ready for the challenge of facing the Navy on their home turf. Unfortunately, after a tough and highly contested 80mins the Navy came out victorious ending the U23's IS run for this year.

Importantly, RAFRU continue to hone the 'player pathway' which is aimed at drawing players from the Community Pillar, through U23s/Academy into the Men's 1st XV. Combined Academy and Men's Senior XV camps in Aug, Sep and Nov 21 allowed coaching staff to view over 100 players and saw a strengthened squad complete a 36-0 victory over an Old Albanians development team. Subsequent camps in early 2022 allowed Head Coaches to identify the top 60 players who could be selected for the Snr XV and Academy respectively. Despite COVID issues, operational deployments and injuries this promising group of players are bonding well, learning the coaching systems and game plan and challenging for a position in the Inter Services squad - confidence is high.

Following a return to rugby in July 21, a full season of Snr Men representative rugby was completed in 2022, culminating in the Inter-Services championship in Mar and Apr 22. Striving to achieve the RAFRU top level direction to 'build back stronger', a revised season structure was introduced with training camps from Jan to Mar allowing progressive fixtures to increase the challenge to the player base as we progressed towards selection for the IS squad. The RAF Men's Snr XV played 7 games (2 Wins, 5 Loss inc both Army and Navy and our annual fixture against the French Air Force). Despite a disappointing win rate, other highlights included 15 new caps, 100+ players observed, >95% player availability, integration of a new and full medical team for the whole season and increased sponsorship. The number of new caps and players observed bodes well for next season as we continue to professionalise our representative squads and position them to be more competitive during the Inter Service fixtures.





Off the field, the Men's Snr XV successfully relocated their Home for Sport to RAF Cosford in Jan 22, where improved support provided an excellent training facility and upgraded accommodation. The integration of the Strength & Conditioning cadre into the squad has proved successful with improvements in the specific aspects of delivery from last season. We have witnessed an uplift in sponsor support and attendance at fixtures and we are now exploiting opportunities beyond the normal transactional arrangements – comms, governance & S&C apps.

ROYAL AIR FORCE RUGBY UNION

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RAFRU continues to attract high playing talent with notable individual achievements:

International representation:
Cpl Josh McNally - Bath Rugby & England Lock (1 cap)
Fg Off Amy Cokayne - Harlequins & England hooker (57 Caps)
Fg Off Carys Williams - Loughborough Lightning & England Centre
Cpl Sian Williams – Gloucester/Hartpury, UKAF Women's Captain & Wales (25 caps)
Fg Off Sarah Bonar - Harlequins & Scotland Lock (23 caps)

WO Jamie Hillman - England Kit Manager
WO John Wilding - Saracens Women's Coach



Fg Off Amy Cokayne – England hooker, recently re-signed for Harlequins.



Fg Off Sarah Ann-Bonar – Scotland International signed for Harlequins.



Cpl Sian Williams – Back row for Wales and Worcester/Newport Gwent Dragons



AS1(T) Rhyan Scott-Young representing Jamaica
in the Rugby America North 7s in Nov 22.

All the above activity combines to ensure RAFRU continues to meet its objects of:

> *'promoting the efficiency of Her Majesty's Armed Forces by increasing physical fitness, fostering the espirit de corps and raising morale of members of the Royal Air Force and other services through the promotion and encouragement in the playing of rugby union football'*.

Financial review

RAFRU has a successful Financial Year with an income of £265,853 (2021: £157,369) predominantly coming from sponsorship and grants. As of 31 December 2022 RAFRU had a general reserve of £221,156 (2021: £267,243) and restricted reserve of £92,952 (2021: £120,037).

☐ **Principal Funding Sources**

The principal funding for the RAFRU is provisioned through sponsorship deals with Industry partners. These are of great benefit and allocate funding to specific pillars and for the broader operating costs associated with the RAFRU. Funding is received from the Royal Air Force Central Fund and allocated to Operating Costs, New Member Engagement, Overseas Visits, Training Camps and Kit and Equipment. Players can also attract personal funding dependent on the level of playing ability.

☐ **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

☐ **Reserves policy**

The target minimum Operating Reserve Fund for the Royal Air Force Rugby Union is **£30,000**, equal to **three** months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses, based on the annual budget forecasts. Depreciation and other non-cash

expenses are not included in the calculation. The calculation of average monthly expenses also excludes some expenses. Capital purchases, for example kit and equipment and medical items are reduced by **one third** of the annual total. Corporate and Development costs are also reduced to one third of the annual total. The amount of the Operating Reserve Fund target minimum should be calculated each year after approval of the Financial Plan and reported to the Managing Trustee.

Statement of Directors Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each reporting period which give a true and fair view of the state of affairs of the charity as at the end of the reporting period 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;
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 a material departures disclosed and explained in the financial statements.

Trustees are also responsible for maintaining adequate 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the reports, 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 period ending 31 December 2022 and can confirm that I have made available all information necessary for its preparation.

Date: 19 Sep 23

Signature .....
Air Vice-Marshal Paul Godfrey
Chair of Trustees

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

Incorporating income and expenditure account

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2022 £**	**TOTAL 2021 £**
INCOME						
Donations & Legacies	**3(a)**	-	-	31,002	31,002	50,121
Charitable Activities	**3(b)**	19,918	7,808	-	27,726	20,998
Other Trading Activities	**3(c)**	179,125	28,000	-	207,125	86,250
TOTAL INCOME		**199,043**	**35,808**	**31,002**	**265,853**	**157,369**
EXPENSES						
Charitable Activities	**4**	236,557	35,063	61,729	333,349	118,278
TOTAL EXPENSES		**236,557**	**35,063**	**61,729**	**333,349**	**118,278**
NET INCOMING/ (OUTGOING)		**(37,514)**	**745**	**(30,727)**	**(67,496)**	**39,091**
Total Funds Brought Forward		267,243	35,000	120,037	422,280	383,189
Transfers between funds		(8,573)	4,931	3,642	-	-
TOTAL FUNDS CARRIED FORWARD		**221,156**	**40,676**	**92,952**	**354,784**	**422,280**

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 18 to 23 form part of these financial statements.

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST DECEMBER 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-22 Total £	31-Dec-21 Total £
Fixed Assets						
Tangible assets	**2**	4,084	-	-	4,084	7,020
Current Assets						
Stock and Work in progress		-	-	-	-	-
Debtors and Prepayments	**10**	156,177	-	-	156,177	70,288
Cash at bank and in hand	**11**	71,017	40,676	92,952	204,645	374,643
Total Current Assets		**227,194**	**40,676**	**92,952**	**360,822**	**444,931**
Creditors: amounts falling due	**12**	10,122	-	-	10,122	29,671
NET ASSETS		**221,156**	**40,676**	**92,952**	**354,784**	**422,280**
FUNDS OF THE CHARITY						
General Funds		221,156	-	-	221,156	267,243
Designated Funds	**7**		40,676		40,676	35,000
Restricted Funds	**6**	-	-	92,952	92,952	120,037
TOTAL FUNDS		**221,156**	**40,676**	**92,952**	**354,784**	**422,280**

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 24.

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 Directors on the 19 SEPT 2023

....., Director FINANCE

PRINT NAME:

P J McADAM

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

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)', 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.

The charity meets the definition of a public benefit entity under FRS 102.

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

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

Changes 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.

1. ACCOUNTING POLICIES

Income

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

- the charity becomes entitled to the resources;
- it is more likely than not that the charity 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).

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

1. ACCOUNTING POLICIES (continued)

Income (continued)

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

Investment Income
This is included in the accounts when receivable.

Expenditure and Liabilities
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

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

Grants payable without performance conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Deferred income
Deferred income (not material) 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.

Fixed Assets
These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	20% - 33%
Motor Vehicle	33%

2. TANGIBLE FIXED ASSETS

(all unrestricted)

		Equipment £	Motor Vehicle £	**Total £**
Cost	01-Jan-22	13,995	3,000	16,995
Additions		3,236	-	3,236
Cost at	31-Dec-22	17,231	3,000	20,231
Depreciation	01-Jan-22	7,975	2,000	9,975
Charge		5,172	1,000	6,172
Depreciation at	31-Dec-22	13,147	3,000	16,147
Net Book Value	31-Dec-22	**4,084**	**-**	**4,084**
Net Book Value	31-Dec-21	6,020	1,000	7,020

The annual commitments under non-cancellable operating leases and capital commitments are as follows:

31-Dec-22	Nil
31-Dec-21	Nil

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

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2022 £**	**Total 2021 £**
(a) Donations and Legacies					
RAF Central Fund Grant	-	-	9,900	9,900	23,605
RAF Sports Federation Grant	-	-	-	-	-
Other Grants	-	-	21,102	21,102	24,016
Donations	-	-	-	-	2,500
	-	**-**	**31,002**	**31,002**	**50,121**
(b) Charitable Activities					
Personal Contributions/Membership	170	7,808	-	7,978	20,998
Inter Services	18,170	-	-	18,170	-
Miscellaneous	1,578	-	-	1,578	-
	19,918	**7,808**	**-**	**27,726**	**20,998**
(c) Other Trading Activities					
Sponsorship	177,500	28,000	-	205,500	86,250
Retail Sales	1,625	-	-	1,625	-
	179,125	**28,000**	**-**	**207,125**	**86,250**
	199,043	**35,808**	**31,002**	**265,853**	**157,369**

4. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2022 £**	**Total 2021 £**
Overseas Visits	590	10,428	15,697	26,715	22,777
Kit & Equipment	122,588	5,448	28,775	156,811	24,449
Sponsorship Expense	36,673	-	-	36,673	5,975
Other Vice Presidents' Costs	-	-	-	-	5,479
Other 7s Costs	-	1,406	-	1,406	6,586
Other Women's Costs	-	-	2,989	2,989	4,248
Other Veterans' Costs	-	-	4,808	4,808	539
Other Men's Costs	-	3,305	-	3,305	2,746
Other Men's Academy Costs	-	7,350	-	7,350	2,671
Other Under 23s Costs	-	6,569	-	6,569	5,927
Other Community Development Costs	-	557	9,210	9,767	-
Other Operating Costs	70,010	-	250	70,260	23,425
Inter Services	524	-	-	524	7,951
Depreciation	6,172	-	-	6,172	5,505
	236,557	**35,063**	**61,729**	**333,349**	**118,278**

5. DETAILS OF CERTAIN TYPES OF EXPENDITURE

(Included in Other Operating Costs)	**2022** £	**2021** £
Independent examiner's fees	1,140	1,140
	1,140	**1,140**

6. RESTRICTED FUNDS

CURRENT YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-22 £
RAF Central Fund	-	9,900	9,900	-	-
RU Grant - General	12,806	21,102	-	3,642	37,550
RU Grant - Community Development	4,210	-	4,210	-	-
7's Fund	13,212	-	13,212	-	-
Women's Fund	46,134	-	3,449	-	42,685
Veterans' Fund	23,159	-	10,442	-	12,717
Vice Presidents' Fund	15,516	-	15,516	-	-
Community Development Fund	5,000	-	5,000	-	-
	120,037	**31,002**	**61,729**	**3,642**	**92,952**

Transfers into funds represent annual internal grants from unrestricted general funds or unrestricted designated funds.

PREVIOUS YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-21 £
RAF Central Fund	-	23,605	20,693	(2,912)	-
RU Grant - General	-	12,806	-	-	12,806
RU Grant - Community Development	-	4,210	-	-	4,210
7's Fund	30,944	10,375	28,107	-	13,212
Women's Fund	31,432	15,000	298	-	46,134
Veterans' Fund	23,159	-	-	-	23,159
Vice Presidents' Fund	11,359	19,373	15,216	-	15,516
Community Development Fund	-	5,000	-	-	5,000
	96,894	**90,369**	**64,314**	**(2,912)**	**120,037**

£2,912 of the RAF Central Fund grant was used to purchase fixed assets so shown as a transfer.

Central Fund - to be used for operating costs, kit and equipment, overseas visits and development activities.
RU Grant (General) - to be used for the development of Mens and Womens Rugby in the RAF at Senior levels.
Community Development Fund - to be used for the development of Mens and Womens Rugby in the RAF at Community levels.
7s - fund to be used to run the RAF Rugby Union 7's (Spitfire) Squad.
Womens - fund to be used to run the RAF Rugby Union Women's Squad.
Veterans - fund to be used to run the RAF Rugby Union Venterans' Squad.
Vice Presidents - fund to be used to foster the esprit de corps between retired and serving members of RAFRU by organising rugby related events for members of the Association and their guests.

7. DESIGNATED FUNDS

CURRENT YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-22 £
7's Fund	5,000	8,850	7,135	-	6,715
Women's Fund	5,000	18,000	-	-	23,000
Veterans' Fund	5,000	-	-	-	5,000
Men's Fund	5,000	5,828	4,867	-	5,961
Men's Academy Fund	5,000	-	8,498	3,498	-
Under 23's Fund	5,000	3,130	13,205	5,075	-
Community Development Fund	5,000	-	1,358	- 3,642	-
	35,000	35,808	35,063	4,931	40,676

7. DESIGNATED FUNDS (continued)

	Balance 01-Jan-21 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-21 £
7's Fund	-	-	2250	7250	5,000
Women's Fund	-	-	3950	8950	5,000
Veterans' Fund	-	-	1241	6241	5,000
Men's Fund	-	-	2746	7746	5,000
Men's Academy Fund	-	-	2671	7671	5,000
Under 23's Fund	-	-	5927	10927	5,000
Community Development Fund	-	-	656	5656	5,000
	-	-	19,441	54,441	35,000

8. STAFF COSTS AND NUMBERS

There are no staff paid by The Royal Air Force Rugby Union Association (2021: Nil).

The Royal Air Force donate the services of a staff member, as the Rugby Development Officer, in support of the RFU funding received as a Constituent Body.

9. 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.

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	**Total 31-Dec-22 £**	**Total 31-Dec-21 £**
Accrued income	23,615	-	-	23,615	-
Debtors	92,900	-	-	92,900	41,000
Prepayments	33,082	-	-	33,082	29,288
VAT Debtor	6,580	-	-	6,580	-
	156,177	**-**	**-**	**156,177**	**70,288**

11. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Funds £	Restricted Fund £	**Total 31-Dec-22 £**	**Total 31-Dec-21 £**
Cash at Bank	71,017	40,676	92,952	204,645	374,443
Cash Float	-	-	-	-	200
Cash at bank and in hand	**71,017**	**40,676**	**92,952**	**204,645**	**374,643**

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

	Unrestricted Fund £	Designated Funds £	Restricted Fund £	**Total 31-Dec-22 £**	**Total 31-Dec-21 £**
Trade Creditors	7,078		-	7,078	13,839
VAT Creditor	-		-	-	7,068
Deferred Income	-		-	-	1,500
Accruals	3,044		-	3,044	7,264
	10,122	**-**	**-**	**10,122**	**29,671**

13. DEFERRED INCOME

	Sponsorship	O'seas Visit	Ann. Dinner	**Total**
Deferred income brought forward 01/01/22	-	1,500	-	1,500
Utilised in the year	-	(1,500)	-	(1,500)
	-	-	-	-
Receipts for 2023 overseas visit	-	-	-	-
Deferred income as at 31/12/22	**-**	**-**	**-**	**-**

14. 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.

15. 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.

16. 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 Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a fellow member of The Association of Charity Independent Examiners.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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

20th September 2023

THE ROYAL AIR FORCE RUGBY UNION

England & Wales - Charity number 1133022

Accounts

THE ROYAL AIR FORCE RUGBY UNION

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

CHARITY REGISTRATION No: 1133022

COMPANY REGISTRATION No: 07024335

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

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31ST DECEMBER 2021

START OF FINANCIAL YEAR 1st January 2021

END OF FINANCIAL YEAR 31st December 2021

TRUSTEE DIRECTORS

Air Vice-Marshal Paul Godfrey (Chairman)
Air Commodore Stephen Lushington (Chairman) (resigned 19 April 2021)
Air Vice-Marshal Mark Chappell (Director of Community Rugby)
Wing Commander Peter McAdam (Treasurer) (appointed 12 July 2021)
Squadron Leader Chris Cornish (resigned 12 July 2021)
Wing Commander Jonathan Latimer (Honorary Secretary) (appointed 19 April 2021)
Group Captain Allen Lewis (resigned 19 April 2021)
Wing Commander Erica Ferguson (Governance)
Air Commodore Paul Rose (Director of Representative Rugby)
Group Captain Blythe Crawford (Director Support) (appointed 19 April 2021)
Group Captain Mark Jackson (Director Engagement) (appointed 19 April 2021)

SECRETARY Erica Ferguson

COMPANY REGISTERED NUMBER 07024335

CHARITY REGISTERED NUMBER 1133022

DATE OF INCORPORATION 20th September 2009

REGISTERED OFFICE

Royal Air Force Sports Federation, Kermode Hall, RAF Halton, Aylesbury, Bucks, HP22 5AS.

BANKERS

Royal Bank of Scotland, Holt Military Banking, 200 Fowler Avenue, Fowler Business Park, Farnborough, Hampshire. GU14 7JP.

INDEPENDENT EXAMINER

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

THE ROYAL AIR FORCE RUGBY UNION
(A Company Limited by Guarantee)

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the financial statements of The Royal Air Force Rugby Union (the company) for the 12 months from 1 January 2021 to 31 December 2021. The Trustees confirm that the Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Since the company qualifies as small under Section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Structure, governance and management

- **Constitution**

The Royal Air Force Rugby Union is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 September 2009. It is registered with the Charities Commission, registered number 1133022.

- **Method of appointment or election of Trustees**

The Directors of the Company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as members of the Board of Trustees. The Charity is currently required to appoint a minimum of 3, but no more than 9 Trustees to the Board. It is stipulated that the nomination of a Trustee to the position of Chairman must additionally be approved by the Royal Air Force Sports Federation. Furthermore, the Articles of Association specify that with effect from 3 years after the incorporation of the Company, 20 September 2012 in this case, then one third of the Trustees must retire from the office annually. A retiring trustee who remains qualified may be re-appointed by the other Trustees.

- **Nomination, appointment and training of new Trustees**

In respect of the recruitment and training of new Trustees, a nominations sub-committee has been created in order that potential Trustee candidates can be brought to the attention of the Board. A transparent and broadly advertised process of recruitment is undertaken for all positions within the sub-committees of the Charity, and new Trustees are elected by the existing Board. All trustees are required to undertake training on appointment in the form of a number of briefings by the Deputy Director of the RAF Sports Board and the Company Secretary of the Royal Air Force Rugby Union, and are required to familiarize themselves with the Company's Memorandum and Articles of Association and the Charity Commission publication "The Essential Trustee".

- **Organisational structure and decision making**

The Charity is affiliated to the National Governing Body for the sport, the Rugby Football Union, and holds the status of Constituent Body. The Charity is therefore bound by the laws, regulations and protocols of the Independent Rugby Board and the Rugby Football Union, with all administration and governance of, and participation in Rugby Union activities adhering to National Governing Body guidelines. In addition, the charity is subject to the policies and protocols of the Ministry of Defence and the Royal Air Force in relation to accountancy procedures, funding and sponsorship of Service sport, and the participation of Servicemen and women and Ministry of Defence Civil Servants in competitive sports activities.

Operational Management

With regards to the day-to-day operations of the Royal Air Force Rugby Union, the Board of Trustees provides overall direction and objectives to the Charity's sub-committees who are responsible for the delivery of those objectives. The Section Lead from each of the functional sub-committees; along with the Board of Trustees, the Charity's Council Member to the Rugby Football Union and the Players' Representative; form the Royal Air Force Rugby Union Operations Board, which is responsible for coordinating all aspects of Rugby Union in the Service and which meets on a bi-monthly basis.

The Operations Board comprises:

Chairman (Trustee and Company Director)
Deputy Chairman and Director of Representative Rugby (Trustee and Company Director)
Honorary Treasurer and Director of Finance (Trustee)
Honorary Secretary (Trustee)
Director of Corporate (Trustee and Company Director)
Director of Community Rugby and Development (Trustee and Company Director)
Director of Support
Rugby Football Union Council Member
Chief of Staff

Representative Pillar

Director First XV Men's Squad
Director First XV Women's Squad
Director Veterans' Squad
Director Academy Squad
Director Under 23s Squad
Director Spitfire Sevens Squad
Director of the Royal Air Force Rugby Union Referees' Society
Honorary Medical Adviser

The sub-committee leads are provided with clear objectives, priorities and limitations and a budget is agreed for their activities. Whilst each sub-committee is allocated a Trustee to provide oversight and guidance, the operation of the functional sections is generally a democratic process undertaken by the sub-committees, without undue or unnecessary interference from the Board.

The over-arching administrative and governance requirements and adherence to regulations is coordinated by the Royal Air Force Rugby Union Honorary Secretary, who acts as the conduit between the Charity and the Rugby Football Union and ensures that all the Charity's activities comply with the regulation and guidance of the National Governing Body.

Risk Management

As part of the Trustees' responsibility in relation to protecting the Charity from risk, potential threats to the output of the Charity have been identified by the Trustees and contingency plans have been put in place to mitigate against potential damage.

The Trustees regularly examine and update the risk register which records the major strategic, business and operational risks that the charity faces. Trustees carefully monitor the income and expenditure at Management Committee and Board level to ensure financial stability and sustainability. The Risk Register is updated regularly and used to identify early warning of trends and to make strategic decisions at Trustee meetings.

THE ROYAL AIR FORCE RUGBY UNION
(A Company Limited by Guarantee)

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

Objectives and Activities

The Royal Air Force Rugby Union Association (RAFRU) has continued to support players, teams and influence Rugby development despite the Covid pandemic. Building on the very successful previous playing seasons the RAFRU continues to work hard to identify new opportunities and ways to drive forward improvements across all activities to meet its charitable objects. All activity is undertaken against the backdrop of 'best practice, Rugby Football Union (RFU) governance and the requirements of the Royal Air Force. Our focus remains to increase the numbers of people of taking part in the sport – be that playing, coaching or officiating. This is directly aligned with the RAFRU's charitable objects of:

> *'promoting the efficiency 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 through the promotion and encouragement in the playing of rugby union football'.*

As such, the RAFRU is a vibrant organisation that has seen the numbers of people commit interest despite the restrictions continue. We have taken the time to review our outreach programmes and realise our ambition to grow. The RAFRU has fielded teams at all levels of competition and there have been some remarkable successes on the pitch. Our focus in 2021 has been to keep everyone engaged and continue education for the players, coaches, officials, medics and the Trustees; and through the relaxed restrictions return to playing in the pre-season and early months of the 21-22 season.

Underpinning the Associations success are robust governance structures and mechanisms that have focused on financial sustainability and long-term planning. Consequently, the previous pause in playing activity allowed further reflection and realignment to make the Association more effective and efficient than ever before and allowing review of our outreach programmes – undoubtedly the most important activity for the long-term viability for the RAFRU's success.

The Trustees consider that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to Charity Commission guidance on public benefit.

Achievements and Performance

The Covid pandemic had such a negative impact on our ability to deliver our objects as it did across the whole world of sport, but RAFRU have emerged more positive and appreciative of the benefits that sport brings to our wellbeing. RAFRU have used the on-field down time to appoint new coaching staff and bring new volunteers into key supporting roles. This has led to a re-energised focus which has already led to key gains both on and off the playing field. As a forward-looking association, we continue to develop our strategy with the main aim of enriching lives by introducing more people to rugby. We have created a stronger and united association by strengthening and uniting all corners of our sport. We've continued to professionalise our Representative teams with closer links to Premiership clubs and our strong engagement with the RFU and England reinforces our position as a credible and influential Constituent Body to lead and inform our Community game.

Our Operations Board and Representative Pillar members are due sincere thanks for their continued dedication and support, particularly in promoting transparency with broader association representation at every meeting level.

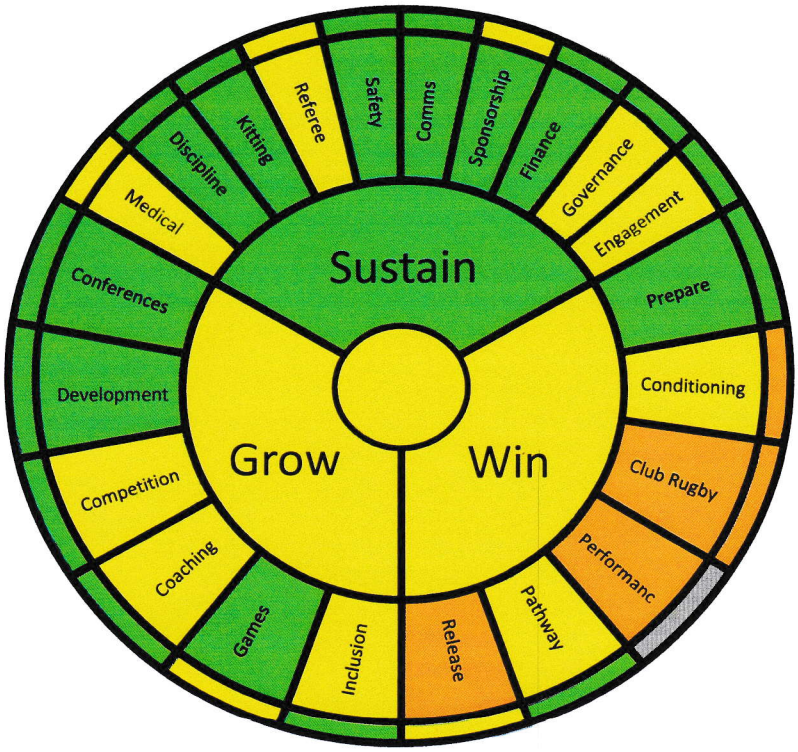
The 2021/22 season saw a well prepared and confident rugby collective eager to translate off field preparation into maximising the benefits of rugby across the broadest possible range and number of RAF personnel and match winning performances. Return to Play Protocols were meticulously created with adaptive training sessions and mandated law variations were replaced with full contact training camps. The Return to Rugby Roadmap helped teams to understand the evolving landscape with guidance for both on and off field activity.

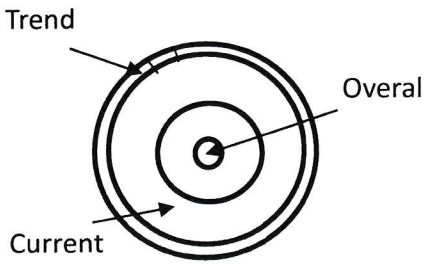
New key appointments have strengthened the staffing structure and we will continue to improve on:

- Growing the community structure and player experience.
- Developing coaches and match officials.
- Providing the best medical support at training camps and fixtures.
- Accountability and governance.

To measure our progress in 2021/22 the Operations Board set 22 Measure of Effectiveness and were split SUSTAIN, GROW and WIN. The principles used to shape these measures were: our targets should align to our core activity or strategic objectives; we must be able to measure the target accurately; and our activity must be able to impact change in the target.

Whilst the 20/21 season has provided a great opportunity to baseline a number of our targets, in some areas this has not been possible due to the impact of COVID-19 and where the drafting of this report sits within the 2021/22 playing season.





Sustain - Largely Green

- Recent taskings have placed a significant demand on Service **Medical** personnel and has led to an introduction of cascading CoAs to support RAFRU fixtures. Plans to temporarily fill this function with commercial solutions in place with financial planning and mechanisms likely to remain until the workforce landscape changes.
- Courses to requalify **Referees** were also hampered, with most being cancelled, putting further strain on scant resource.
- Changeover of personnel in Media and a new approach to identifying and engaging with key stakeholders has led to **Engagement** becoming yellow - succession plan and new engagement approach in place.

- **Governance** will remain yellow until new sponsorship agreements in place – expected Apr 22.

Grow - Largely Green

- **Competition** remains yellow as Community game re-establishes itself post COVID-19. There is a continued risk that players will not return to the game due to a change in personal or station/club circumstance. Plan in place to monitor and engage.
- A large turnover of **Coaching** staff, due to personal and broader socio-economic reasons, has led to a proactive recruitment plan being enacted - Director of Rugby Announcements in place.
- A newly recruited Diversity & **Inclusion** representative with freedoms and access to all levels of meetings will drive rugby in the RAF to reflect the diversity of the Service. This will improve all facets of our game and continue to create an inclusive environment whilst introducing more people to the game.

Win - Largely Orange due to season being incomplete

- The Services response to assist governmental agencies during the COVID-10 pandemic has placed a significant demand on personnel and reduced player availability. Every effort is made to **Release** players and coaching staff but the reality of real-world events and increasing defence commitments will continue to take priority.
- The RAFRU Development **Pathway** is in place to grow the breadth and depth of the service game but COVID-19 has prevented many of the Annual Plan activates from taking place – plan in place with more events scheduled for 22/23.
- An accurate assessment of **Performance** mid-season is difficult, but currently, across all Representative teams RAFRU sits at a 76%-win ratio with the highlight being an U23s win against the Royal Navy – RAFRUs first U23 Inter Services win in over 10 years.
- **Club Rugby** is an excellent avenue for Service personnel to grow and develop their game, but COVID-19 has severely impacted opportunities – additional work to monitor and engage civilian clubs taken place and continues to be developed to seek additional game time.
- Player welfare and safety remains RAFRU's number one priority - a newly appointed Director of Sports Science has professionalised player strength and **Conditioning** with a focus on investing in research, education and communication across all levels of RAFRU.

This is the right direction of travel at the higher levels, but across all corners, RAFRU will ensure the game is fun, competitive and sustainable at every level.

Supporting our Representative squads, our Engagement team have done a fantastic job in building a stable of outstanding commercial partners. Our partners provide enduring financial support of RAFRU Rugby and have enabled us to resource both high performance and community rugby initiatives throughout the season. This financial result, supported by a solid balance sheet, has allowed the Operations Board to set an expectation on affordable initiatives which support the advancement of RAFRUs future strategy.

The RAFRU annual 'Girls Festival of Rugby' returned to RAF Halton in Oct 21 and involved 45 teams from 12 clubs across England. The aim of the event was to promote women in sport and the active lifestyle and core ethos of rugby. Age groups involved were U13, U15 and U18. The young women involved were able to meet RAF Rugby Union's Women players and gain an insight into potential careers in the RAF and how they can continue their sport and have a full and meaningful military career.

Participating clubs and teams:

U13s		U15s		U18s	
OA's	Fullerians	Gosford All Blacks	Trojans	OA's	Gosford All
Trojans	RFC	Aylesbury	Farnham	Trojans	Blacks
Farnham	Welwyn	ON's	Peterborough	Farnham	Aylesbury
Peterborough	Aylesbury	Chinnor	Newbury	ON's	Reading
Baba Team	Buckingham	Finchley RFC	Fullerians RFC	Welwyn	Chinnor
(Gosford/Newbury)	Cygnets	Buckingham	Welwyn		
Eton Manor	Chinnor	Cygnets	Reading		
		OA's			



10 Oct 21 - Girls Festival of Rugby at RAF Halton: U18 match



10 Oct 21 - Girls Festival of Rugby at RAF Halton: U15 match



10 Oct 21 - Girls Festival of Rugby at RAF Halton: Welwyn - U13 Winners

The number of RAFRU listed clubs is 37 and includes 4 Trade Teams and 4 Divisional Teams across the Community game. Trade Teams are made up of players from a 'profession' rather than geographic location and they continue to plan for post COVID activity; they include RAF Firefighters, RAF Police, RAF Movers and the RAF Regiment. Again, such opportunities provide many alternative playing and coaching platforms, and serves to increase the numbers of players taking part in rugby union.

Whilst the number of people currently participating in Rugby Union post COVID-19 is unclear, the excellent work and engagement off field suggests a spike in numbers of those playing, coaching or supporting rugby for the first-time once activity resumes.

RAF station and club rugby involves some 1000 male players and 100 (and growing) female players. They are supported by 80 volunteer qualified coaches as well as 20 strength and conditioning coaches.

In order to bring different perspectives to help us shape our plans, RAFRU have appointed a new Diversity and Inclusion representative. Our aim is to grow an individual into an advisory team that will help us to develop our plans, challenge our thinking and advocate for the action that we are taking in delivering our diversity and inclusion goals. This move will be invaluable as we embark on plans to increase diversity in our association and ensure it is open and inclusive to all. Consulting with others outside our organisation will increase and provide different perspectives and help us to ensure that our plans are robust, meaningful, and result in tangible action.

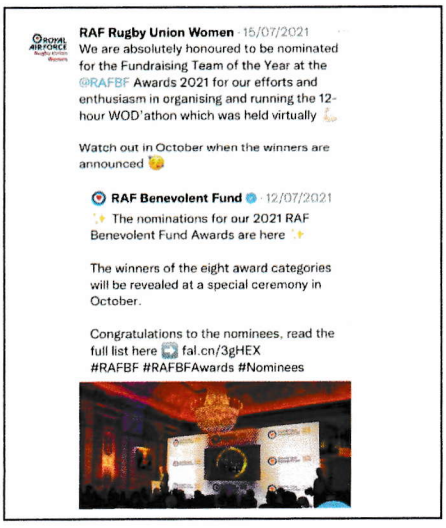
Social media continues to be RAFRUs main publicity outlet, and it has been a resounding success for all pillars of the game. Not only has it enabled the Association to stay connected with everyone involved with the many activities, but it has also been an excellent platform for people looking for information as to how they can get involved with rugby union. Social media's utility is highlighted by the following statistics:



Twitter
- 15,000 followers
- Proactive Twitter interaction with other RAF Sports and Army

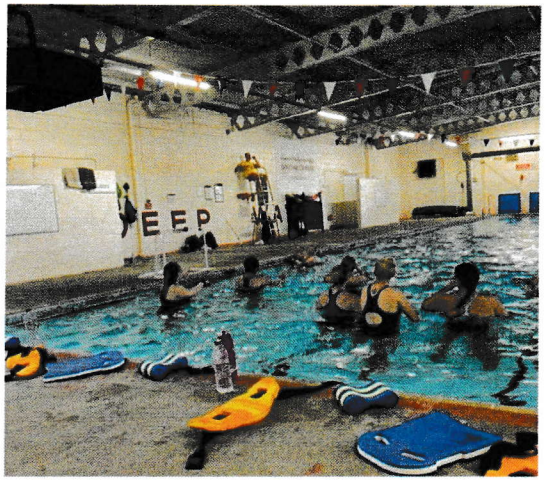
Facebook
- Used more for the 30-50 demographic

Instagram
- 8,000 Followers



Women's Representative team nominated for Fundraising Team of the Year for organising and running a virtual charity event.

The Women's team recently returned to training, playing and winning their first game against Richmond since lifting the Inter-Services Trophy in 2019. Building on these successes the Women's team continue to encourage and develop new players, welcome new joiners to the player support group and manage extant COVID restrictions in order to set conditions to retain the Inter-Services Trophy in 2022. Making the game accessible for serving personnel is paramount to the growth of the Women's game and therefore recruiting and retaining new and old players is a key focus. Strength and Conditioning training and player development will lead to success and although problematic due to COVID we continue to use this platform to grow, capitalising in the growth of women's rugby, be it playing, coaching or refereeing.



A highly successful autumn international series, with some of the RAFRUW players representing their countries, highlights the growing popularity of the Women's game which was viewed by over 2 million people. Visibility is key to that success and with many of the Women's 1st XV playing Premiership Rugby their development is rapid and successes clear to see. The Women's Community lead continues to be highly successful with a focus to develop women's grass root teams.



Perhaps the most recognisable RAFRU 'brand' is the Men's 7s Squad. The team have played under a new sponsor this year with the RAF Museum coming onboard. The team participated in several UK tournaments and one overseas visit (Dubai), winning one outright and losing on in the Cup Final. Team pictured here winning the South Devon 7s Festival in Jul 21.

Looking to the future, the 7s will focus on developing current and recruiting new players and, seek to establish an annual IS 7s tournament.

The Men's Development squads (U23 & Academy) had successful pre-Christmas 2021 campaigns. The U23s very narrowly lost to the Army at Aldershot in a highly competitive match and then beat the RN at a new playing venue (Witney) to record a first RAFRU 23 IS victory since 2011. Training out of RAF Brize Norton proved fruitful with excellent support from the Stn Cdr and her staff, whilst playing locally at Witney was a resounding success with a large crowd attending the 'Home fixture' against the RN, successfully promoting RAF Rugby in this region. The Academy XV beat a robust HM Prison Service team in Nov 21 and put in place the core building blocks for future matches against the Irish Defence Forces and the RN Presidents XV (to be played in early 2022).

Importantly, RAFRU continue to hone the 'player pathway' which is aimed at drawing players from the Community Pillar, through U23s/Academy into the Men's 1st XV. Combined Academy and Men's Senior XV camps in Aug, Sep and Nov 21 allowed coaching staff to view over 100 players and saw a strengthened squad complete a 36-0 victory over an Old Albanians development team. Subsequent camps in early 2022 allowed Head Coaches to identify the top 60 players who could be selected for the Snr XV and Academy respectively. Despite COVID issues, operational deployments and injuries this promising group of players are bonding well, learning the coaching systems and game plan and challenging for a position in the Inter Services squad - confidence is high.

RAFRU continues to attract high playing talent with notable individual achievements:

International representation:
Cpl Josh McNally - Bath Rugby & England Lock (1 cap)
Fg Off Amy Cokayne - Harlequins & England hooker (57 Caps)
Fg Off Carys Williams - Loughborough Lightning & England Centre
Cpl Sian Williams – Gloucester/Hartpury, UKAF Women's Captain & Wales (25 caps)
Fg Off Sarah Bonar - Harlequins & Scotland Lock (23 caps)
WO Jamie Hillman - England Kit Manager
WO John Wilding - Saracens Women's Coach



Fg Off Amy Cokayne – England hooker, recently re-signed for Harlequins.



Fg Off Sarah Ann-Bonar – Scotland International signed for Harlequins.



Cpl Sian Williams – back row for Wales and Worcester/Newport Gwent Dragons



Cpl Josh McNally continues to lead Bath in the Gallagher Premiership and gained his first England cap in the Summer.

Pictured here at Twickenham with WO Jamie Hillman, England Kit Manager, on England duties.

All the above activity combines to ensure RAFRU continues to meet its objects of:

> *'promoting the efficiency of Her Majesty's Armed Forces by increasing physical fitness, fostering the espirit de corps and raising morale of members of the Royal Air Force and other services through the promotion and encouragement in the playing of rugby union football'.*

Financial review

RAFRU has a successful Financial Year with an income of £157,369 (2020: £223,495) predominantly coming from sponsorship and grants. As of 31 December 2021 RAFRU had a general reserve of £267,243 (2020: £286,295) and restricted reserve of £120,037 (2020: £96,894).

- **Principal Funding Sources**

The principal funding for the RAFRU is provisioned through sponsorship deals with Industry partners. These are of great benefit and allocate funding to specific pillars and for the broader operating costs associated with the RAFRU. Funding is received from the Royal Air Force Central Fund and allocated to Operating Costs, New Member Engagement, Overseas Visits, Training Camps and Kit and Equipment. Players can also attract personal funding dependent on the level of playing ability.

- **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

- **Reserves policy**

The target minimum Operating Reserve Fund for the Royal Air Force Rugby Union is **£30,000**, equal to **three** months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses, based on the annual budget forecasts. Depreciation and other non-cash expenses are not included in the calculation. The calculation of average monthly expenses also excludes some expenses. Capital purchases, for example kit and equipment and medical items are reduced by **one third** of the annual total. Corporate and Development costs are also reduced to one third of the annual total. The amount of the Operating Reserve Fund target minimum should be calculated each year after approval of the Financial Plan and reported to the Managing Trustee.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity as at the end of the financial period 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 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 are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

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

Date: 6 SEP 22 Signature .....

PRINT NAME: P J McADAM

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

Incorporating income and expenditure account

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME						
Donations & Legacies	**3(a)**	7,000	-	43,121	50,121	46,758
Charitable Activities	**3(b)**	-	-	20,998	20,998	12,120
Other Trading Activities	**3(c)**	60,000	-	26,250	86,250	164,617
TOTAL INCOME		**67,000**	**-**	**90,369**	**157,369**	**223,495**
EXPENSES						
Charitable Activities	**4**	34,523	19,441	64,314	118,278	133,461
TOTAL EXPENSES		**34,523**	**19,441**	**64,314**	**118,278**	**133,461**
NET INCOMING/ (OUTGOING)		**32,477**	**(19,441)**	**26,055**	**39,091**	**90,034**
Total Funds Brought Forward		286,295	-	96,894	383,189	293,155
Transfers between funds		(51,529)	54,441	(2,912)	-	-
Prior Year Adjustment		-	-	-	-	-
TOTAL FUNDS CARRIED FORWARD		**267,243**	**35,000**	**120,037**	**422,280**	**383,189**

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 17 to 22 form part of these financial statements.

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST DECEMBER 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Dec-21 Total £	31-Dec-20 Total £
Fixed Assets						
Tangible assets	**2**	7,020	-	-	7,020	8,040
Current Assets						
Stock and Work in progress		-	-	-	-	-
Debtors and Prepayments	**10**	70,288	-	-	70,288	80,346
Cash at bank and in hand	**11**	219,606	35,000	120,037	374,643	316,453
Total Current Assets		**289,894**	**35,000**	**120,037**	**444,931**	**396,799**
Creditors: amounts falling due	**12**	29,671	-	-	29,671	21,650
NET ASSETS		**267,243**	**35,000**	**120,037**	**422,280**	**383,189**
FUNDS OF THE CHARITY						
General Funds		267,243	-	-	267,243	286,295
Designated Funds	**7**		35,000		35,000	-
Restricted Funds	**6**	-	-	120,037	120,037	96,894
TOTAL FUNDS		**267,243**	**35,000**	**120,037**	**422,280**	**383,189**

DIRECTORS' RESPONSIBILITIES:

The directors are satisfied that for the year ended on 31st December 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

Approved by the Board of Directors on ..... 22 AUG 22 .....

Signed on their behalf by .....

PRINT NAME: P J MCADAM

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS102)) and incorporating update bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

The charity meets the definition of a public benefit entity under FRS 102.

Changes in Accounting Policies and Previous Accounts

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

The particular accounting policies adopted are set out below.

1. ACCOUNTING POLICIES

Income

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- it is more likely than not that the charity 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).

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

1. ACCOUNTING POLICIES (continued)

Income (continued)

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Assets

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	20% - 33%
Motor Vehicle	33%

2. TANGIBLE FIXED ASSETS
(all unrestricted)

		Equipment £	Motor Vehicle £	**Total £**
Cost	01-Jan-21	9,510	3,000	12,510
Additions		4,485	-	4,485
Disposals		-	-	-
Cost at	31-Dec-21	13,995	3,000	16,995
Depreciation	01-Jan-21	3,470	1,000	4,470
Charge		4,505	1,000	5,505
Disposals		-	-	-
Depreciation at	31-Dec-21	7,975	2,000	9,975
Net Book Value	31-Dec-21	**6,020**	**1,000**	**7,020**
Net Book Value	31-Dec-20	6,040	2,000	8,040

The annual commitments under non-cancellable operating leases and capital commitments are as follows:

31-Dec-21	Nil
31-Dec-20	Nil

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2021 £**	**Total 2020 £**
(a) Donations and Legacies					
RAF Central Fund Grant	-	-	23,605	23,605	13,284
RAF Sports Federation Grant	-	-	-	-	-
Other Grants	7,000	-	17,016	24,016	33,474
Donations	-	-	2,500	2,500	-
	7,000	**-**	**43,121**	**50,121**	**46,758**
(b) Charitable Activities					
Personal Contributions/Membership	-	-	20,998	20,998	12,120
Inter Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
	-	**-**	**20,998**	**20,998**	**12,120**
(c) Other Trading Activities					
Sponsorship	60,000	-	26,250	86,250	161,175
Retail Sales	-	-	-	-	3,442
	60,000	**-**	**26,250**	**86,250**	**164,617**
	67,000	**-**	**90,369**	**157,369**	**223,495**

4. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2021 £**	**Total 2020 £**
Overseas Visits	200	-	22,577	22,777	17,102
Kit & Equipment	4,845	1,358	18,246	24,449	43,303
Sponsorship Expense	5,975	-	-	5,975	2,175
Other Vice Presidents' Costs	-	-	5,479	5,479	978
Other 7s Costs	-	2,250	4,336	6,586	2,802
Other Women's Costs	-	3,950	298	4,248	5,523
Other Veterans' Costs	-	539	-	539	172
Other Men's Costs	-	2,746	-	2,746	6,045
Other Men's Academy Costs	-	2,671	-	2,671	692
Other Under 23s Costs	-	5,927	-	5,927	77
Other Community Development Costs	-	-	-	-	-
Other Operating Costs	10,047	-	13,378	23,425	22,584
RAF Sports Federation Costs	-	-	-	-	-
Inter Services	7,951	-	-	7,951	14,411
Retail Cost of Sales	-	-	-	-	4,842
VAT Penalty	-	-	-	-	8,745
Depreciation	5,505	-	-	5,505	4,010
	34,523	**19,441**	**64,314**	**118,278**	**133,461**

5. DETAILS OF CERTAIN TYPES OF EXPENDITURE
(Included in Other Operating Costs)

	2021 £	**2020** £
Independent examiner's fees	1,140	1,140
	1,140	**1,140**

6. RESTRICTED FUNDS

CURRENT YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-21 £
RAF Central Fund	-	23,605	20,693	(2,912)	-
RU Grant - General	-	12,806	-	-	12,806
RU Grant - Community Development	-	4,210	-	-	4,210
7's Fund	30,944	10,375	28,107	-	13,212
Women's Fund	31,432	15,000	298	-	46,134
Veterans' Fund	23,159	-	-	-	23,159
Vice Presidents' Fund	11,359	19,373	15,216	-	15,516
Community Development Fund	-	5,000	-	-	5,000
	96,894	**90,369**	**64,314**	**(2,912)**	**120,037**

Transfers into funds represent annual internal grants from general funds.
£2,912 of the RAF Central Fund grant was used to purchase fixed assets so shown as a transfer.

PREVIOUS YEAR

	Balance 01-Jan-20 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-20 £
Charitable Trust Grant	699	-	-	(699)	-
RAF Central Fund	-	13,284	13,284	-	-
7's Fund	30,496	3,250	12,836	10,034	30,944
Women's Fund	10,048	7,675	14,096	27,805	31,432
Veterans' Fund	24,648	1,200	7,151	4,462	23,159
Vice Presidents' Fund	7,172	7,433	3,246	-	11,359
	73,063	**32,842**	**50,613**	**41,602**	**96,894**

Central Fund - to be used for operating costs, kit and equipment, overseas visits and development activities.
RU Grant (General) - to be used for the development of Mens and Womens Rugby in the RAF at Senior levels.
Community Development Fund - to be used for the development of Mens and Womens Rugby in the RAF at Community levels.
7s - fund to be used to run the RAF Rugby Union 7's (Spitfire) Squad.
Womens - fund to be used to run the RAF Rugby Union Women's Squad.
Veterans - fund to be used to run the RAF Rugby Union Venterans' Squad.
Vice Presidents - fund to be used to foster the esprit de corps between retired and serving members of RAFRU by organising rugby related events for members of the Association and their guests.

7. DESIGNATED FUNDS

CURRENT YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-21 £
7's Fund	-	-	2250	7250	5,000
Women's Fund	-	-	3950	8950	5,000
Veterans' Fund	-	-	1241	6241	5,000
Men's Fund	-	-	2746	7746	5,000
Men's Academy Fund	-	-	2671	7671	5,000
Under 23's Fund	-	-	5927	10927	5,000
Community Development Fund	-	-	656	5656	5,000
	-	-	19,441	54,441	35,000

7. DESIGNATED FUNDS (continued)

There were no designated funds in the previous financial year.

8. STAFF COSTS AND NUMBERS

There are no staff paid by The Royal Air Force Rugby Union Association (2020: Nil).

The Royal Air Force donate the services of a staff member, as the Rugby Development Officer, in support of the RFU funding received as a Constituent Body.

9. 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.

10. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	**Total 31-Dec-21 £**	**Total 31-Dec-20 £**
Accrued income	-		-	-	-
Debtors	41,000		-	41,000	37,969
Prepayments	29,288		-	29,288	42,377
	70,288	**-**	**-**	**70,288**	**80,346**

11. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Funds £	Restricted Fund £	**Total 31-Dec-21 £**	**Total 31-Dec-20 £**
Cash at Bank	219,406	35,000	120,037	374,443	316,253
Cash Float	200	-	-	200	200
Cash at bank and in hand	**219,606**	**35,000**	**120,037**	**374,643**	**316,453**

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

	Unrestricted Fund £	Designated Funds £	Restricted Fund £	**Total 31-Dec-21 £**	**Total 31-Dec-20 £**
Trade Creditors	13,839		-	13,839	20,510
VAT Creditor	7,068		-	7,068	-
Deferred Income	1,500		-	1,500	-
Accruals	7,264		-	7,264	1,140
	29,671	**-**	**-**	**29,671**	**21,650**

13. DEFERRED INCOME

	Sponsorship	O'seas Visit	Ann. Dinner	**Total**
Deferred income brought forward 01/01/21	-	-	-	-
Utilised in the year	-	-	-	-
	-	-	-	-
Receipts for 2022 overseas visit	-	1,500	-	1,500
Deferred income as at 31/12/21	**-**	**1,500**	**-**	**1,500**

14. 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.

15. 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.

16. 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 Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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 which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.

LM Tempest

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

9th September 2022

THE ROYAL AIR FORCE RUGBY UNION

England & Wales - Charity number 1133022

Accounts

THE ROYAL AIR FORCE
RUGBY UNION

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

CHARITY REGISTRATION No: 1133022

COMPANY REGISTRATION No: 07024335

Independent Examiners Ltd
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THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31ST DECEMBER 2020

START OF FINANCIAL YEAR 1st January 2020

END OF FINANCIAL YEAR 31st December 2020

TRUSTEE DIRECTORS

Air Vice-Marshal Paul Godfrey (Chairman)
Air Commodore Stephen Lushington (Chairman) (resigned 19 April 2021)
Air Commodore Mark Chappell (Director of Community Rugby)
Wing Commander Peter McAdam (Treasurer) (appointed 12 July 2021)
Squadron Leader Chris Cornish (resigned 12 July 2021)
Wing Commander Jonathan Latimer (Honorary Secretary) (appointed 19 April 2021)
Group Captain Allen Lewis (resigned 19 April 2021)
Wing Commander Erica Ferguson (Governance)
Air Commodore Paul Rose (Director of Representative Rugby)
Group Captain Blythe Crawford (Director Support) (appointed 19 April 2021)
Group Captain Mark Jackson (Director Engagement) (appointed 19 April 2021)

SECRETARY Erica Ferguson

COMPANY REGISTERED NUMBER 07024335

CHARITY REGISTERED NUMBER 1133022

DATE OF INCORPORATION 20th September 2009

REGISTERED OFFICE

Royal Air Force Sports Federation, Kermode Hall, RAF Halton, Aylesbury, Bucks, HP22 5AS.

BANKERS

Royal Bank of Scotland, Holt Military Banking, 200 Fowler Avenue, Fowler Business Park, Farnborough, Hampshire. GU14 7JP.

INDEPENDENT EXAMINER

P B Robinson MAAT FCIE, Independent Examiners Ltd, Unit 2, The Broadbridge Business Centre, Delling Lane, Chichester, West Sussex PO18 8NF

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the financial statements of The Royal Air Force Rugby Union (the company) for the 12 months from 1 January 2020 to 31 December 2020. The Trustees confirm that the Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

● CONSTITUTION

The Royal Air Force Rugby Union is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20 September 2009. It is registered with the Charities Commission, registered number 1133022.

● METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Directors of the Company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as members of the Board of Trustees. The Charity is currently required to appoint a minimum of 3, but no more than 9 Trustees to the Board. It is stipulated that the nomination of a Trustee to the position of Chairman must additionally be approved by the AOC 22 Group as head of RAF Sport. Furthermore, the Articles of Association specify that with effect from 3 years after the incorporation of the Company, 20 September 2012 in this case, then one third of the Trustees must retire from the office annually. A retiring trustee who remains qualified may be re-appointed by the other Trustees.

● NOMINATION, APPOINTMENT AND TRAINING OF NEW TRUSTEES

In respect of the recruitment and training of new Trustees, a nominations sub-committee has been created in order that potential Trustee candidates can be brought to the attention of the Board. A transparent and broadly advertised process of recruitment is undertaken for all positions within the sub-committees of the Charity, and new Trustees are elected by the existing Board. All trustees are required to undertake training on appointment in the form of a number of briefings from RAF Sport Headquarters and the Company Secretary of the Royal Air Force Rugby Union, and are required to familiarise themselves with the Company's Memorandum and Articles of Association and the Charity Commission publication "The Essential Trustee".

● ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Charity is affiliated to the National Governing Body for the sport, the Rugby Football Union, and holds the status of Constituent Body. The Charity is therefore bound by the laws, regulations and protocols of the Independent Rugby Board and the Rugby Football Union, with all administration and governance of, and participation in Rugby Union activities adhering to National Governing Body guidelines. In addition, the charity is subject to the policies and protocols of the Ministry of Defence and the Royal Air Force in relation to accountancy procedures, funding and sponsorship of Service sport, and the participation of Servicemen and women and Ministry of Defence Civil Servants in competitive sports activities.

OPERATIONAL MANAGEMENT

With regards to the day-to-day operations of the Royal Air Force Rugby Union, the Board of Trustees provides overall direction and objectives to the Charity's sub-committees who are responsible for the delivery of those objectives. The Section Director from each of the functional sub-committees; along with the Board of Trustees, the Charity's Council Member to the Rugby Football Union and the Players' Representative; form the Royal Air Force Rugby Union Operations Board, which is responsible for coordinating all aspects of Rugby Union in the Service and which meets on a bi-monthly basis.

THE OPERATIONS BOARD COMPRISES:

Chairman (Trustee and Company Director)
Deputy Chairman and Director of Representative Rugby (Trustee and Company Director)
Honorary Treasurer and Director of Finance (Trustee and Company Director)
Honorary Secretary (Trustee and Company Director)
Director of Corporate (Trustee and Company Director)
Director of Community Rugby and Development (Trustee and Company Director)
Rugby Football Union Council Member
Chief of Staff

REPRESENTATIVE PILLAR

Director First XV Men's Squad
Director First XV Women's Squad
Director Veterans' Squad
Director Academy Squad
Director Under 23s Squad
Director Spitfire Sevens Squad
Director of the Royal Air Force Rugby Union Referees' Society
Honorary Medical Adviser

The sub-committee Directors are provided with clear objectives, priorities and limitations and a budget is agreed for their activities. Whilst each sub-committee is allocated a Trustee to provide oversight and guidance, the operation of the functional sections is generally a democratic process undertaken by the sub-committees, without undue or unnecessary interference from the Board.

The over-arching administrative and governance requirements and adherence to regulations is coordinated by the Royal Air Force Rugby Union Honorary Secretary, who acts as the conduit between the Charity and the Rugby Football Union and ensures that all the Charity's activities comply with the regulation and guidance of the National Governing Body.

RISK MANAGEMENT

As part of the Trustees' responsibility in relation to protecting the Charity from risk, potential threats to the output of the Charity have been identified by the Trustees and contingency plans have been put in place to mitigate against potential damage.

The Trustees regularly examine the risk register which records the major strategic, business and operational risks that the charity faces. Trustees carefully monitor the income and expenditure at Management Committee and Board level to ensure financial stability and sustainability. The Risk Register is updated regularly and used to identify early warning of trends and to make strategic decisions at Trustee meetings.

OBJECTIVES AND ACTIVITIES

The Royal Air Force Rugby Union Association (RAFRU) has continued to support players, teams and influence Rugby development despite the Covid pandemic. Building on the very successful previous playing seasons the RAFRU continues to work hard to identify new opportunities and ways to drive forward improvements across all activities to meet its charitable objects. All activity is undertaken against the backdrop of 'best practice, Rugby Football Union (RFU) governance and the requirements of the Royal Air Force. Our focus remains to increase the numbers of people of taking part in the sport – be that playing, coaching or officiating. This is directly aligned with the RAFRU's charitable objects of:

> '*promoting the efficiency of Her Majesty's Armed Forces by increasing physical fitness, fostering the espirit de corps and raising morale of members of the Royal Air Force and other services through the promotion and encouragement in the playing of rugby union football'*.

OBJECTIVES AND ACTIVITIES (continued)

As such, the RAFRU is a vibrant organisation that has seen the numbers of people commit interest despite the ongoing restrictions. We have taken the time to review our outreach programmes and realise our ambition to grow. The RAFRU has fielded teams at all levels of competition and there have been some remarkable successes on the pitch. Our focus in 2020 has been to keep everyone engaged and continue education for the players, coaches, officials, medics and the Trustees.

Underpinning the Associations success are robust governance structures and mechanisms that have focused on financial sustainability and long-term planning. Consequently, this pause in playing activity has allowed further reflection and realignment to make the Association more effective and efficient than ever before and allowing review of our outreach programmes – undoubtedly the most important activity for the long-term viability for the RAFRU's success.

The Trustees consider that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to Charity Commission guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Activity on the pitch during 2020, like all areas of life was heavily impacted by the COVID-19 pandemic. Prior to COVID-19, all teams were well prepared, brimming with confidence and raring to go into what would have been a hugely competitive season. Sadly, the global pandemic curbed normal life and all sporting activities which prevented us from translating our progress and standard of play onto the pitch. Whilst not busy on the field, our personnel were very much involved in the Government's COVID Response and wider fundraising efforts to help those less fortunate than ourselves.

Bar one fixture in early 2020, all UK matches in 2020 were cancelled with teams implementing adaptive training regimes as law variations and the RFU Return to Play Roadmap came into effect. We continued to forge links with Premiership clubs and through our RFU Representative, our engagement with England was both continuous and increasingly more productive.

RAFRU's annual 'Girls Festival of Rugby' at RAF Halton was sadly, also cancelled but it will return in 2021 bigger and better with over 1000 girls aged between 14 - 18 from a variety of rugby clubs taking part. Despite COVID-19, RAFRU's outreach programme, RAF Akrotiri's Mini and Youth section continues to thrive and has seen a rise in the number of young players playing the sport weekly.

The number of RAFRU listed clubs is 37 and includes 4 Trade Teams and 4 Divisional Teams across the Community game. Trade Teams are made up of players from a 'profession' rather than geographic location and they continue to plan for post COVID activity; they include RAF Firefighters, RAF Police, RAF Movers and the RAF Regiment. Again, such opportunities provide many alternative playing and coaching platforms, and serves to increase the numbers of players taking part in rugby union.

Whilst the number of people currently participating in Rugby Union post COVID-19 is unclear, the excellent work and engagement off field suggests a spike in numbers of those playing, coaching or supporting rugby for the first time once activity resumes.

RAF station and club rugby involves some 1000 male players and 100 (and growing) female players. They are supported by 80 volunteer qualified coaches as well as 20 strength and conditioning coaches.

RAFRUs efforts off the pitch remained strong and focused throughout 2020 with the Operations Board taking the opportunity during the down time to develop our future strategy and implement several internal organisational and personality changes. We continued to shape our 5-yr vision and professionalise all corners of RAFRU with our 'Build Back Stronger' approach providing the springboard, post COVID into 2021, to fulfil our vision. Our focus will be the community level, where we hope to grow our involvement and player registration. At the Representative level we have set ambitious performance measures of effectiveness to determine our success. Whilst we intend to test and stretch all those involved with RAFRU, we have ensured the resource and support across all pillars is in place to achieve it. We saw immediate benefits following the appointment of a Director of Sports Science in mid-2020; a new and exciting role whose focus is on Strength & Conditioning, data analytics, technology exploitation and introducing best practices surrounding sport psychology and human performance. This is the right direction of travel at the higher levels, but across all corners, RAFRU will ensure the game is fun, competitive and sustainable at every level.

ACHIEVEMENTS AND PERFORMANCE (Continued)

Social media continue to be RAFRUs main publicity outlet and it has been a resounding success for all pillars of the game. Not only has it enabled the Association to stay in touch with everyone involved with the many activities but it has also been an excellent platform for people looking for information as to how they can get involved with rugby union. Social media's utility is highlighted by the following statistics:



Twitter
- 13,500 followers
- Proactive Twitter interaction with other RAF Sports and Army

Facebook
- Used more for the 30-50 demographic

Instagram
- Relatively new platform
- 6,200 Followers

Looking forward, the Women's team will seek to develop new players, support new management team members, retain the Inter-Services Trophy. Despite the COVIS-19 layoff, they are the reigning Women's Inter-Services Champions and we will use this success to capitalise in the growth of women's rugby, be it playing, coaching or refereeing. Much of the Women's 1st XV success is centred on the fact that all players play Premiership Rugby and there are approximately 5 international players within their ranks. Women's Community lead appointed with a focus to develop women's grass root teams.



The Men's Academy and U23s squads continue to hone the 'player pathway' which is aimed at drawing players from Community Pillar, through U23s/Academy into the Men's 1st XV.



Perhaps the most recognisable RAFRU 'brand' is the Men's 7s Squad. Despite not participating in any tournaments in 2020, they continued to support many charitable causes. Looking to the future, the 7s will focus on developing current and recruiting new players and, seek to establish an annual IS 7s tournament.

The Men's 1st XV saw 2020 as a re-building opportunity with many new players and old ones moving into coaching roles. Improvements to management cohesion and implementation of the 5yr strategy provided a sound baseline for the 2021/2 season. aspirations for over 50% of the senior side to be playing at Level 4 or above and new uncapped players being brought into the fold. Beaten by both the RN and Army during the IS campaign, much of the focus has been on putting in place the structure, both on and off the pitch, to build for coming seasons. In particular, there has been much intellectual investment in how to improve the management of the squad and the early identification new up and coming new players. Again this links into the 'player pathway' and outreach programmes.

ACHIEVEMENTS AND PERFORMANCE (Continued)



The RAFRU is incredibly well supported by a dedicated cadre of volunteers and officials. Late 2020, following the easing of lockdown 2.0, the RAFRURS developed six new match officials through coaching and training courses. The development pathway for referees within RAFRU continues to be developed in order to identify match officials linked to specific RAFRU Representative sides. The medical investment provided continuous improvement through innovation and liaison with professional bodies and player safety continued to dominate through RFU Liaison and medical advice. On the corporate front, a clear 5yr financial plan allowed greater empowerment and team responsibility with key ambassadors and SLT remaining engaged with sponsors. RAFRU is incredibly proud to work with a range of companies all striving for excellence and have formed lasting relationships that are reflective of our values and strategic interests; proving that success is not just a transaction but an enduring relationship.

All the above activity combines to ensure RAFRU continues to meet its objects of:

> '*promoting the efficiency of Her Majesty's Armed Forces by increasing physical fitness, fostering the espirit de corps and raising morale of members of the Royal Air Force and other services through the promotion and encouragement in the playing of rugby union football'*.

FINANCIAL REVIEW

2020 was an exceptional year due to the Covid-19 pandemic. Income was down to £223,495 from £348,229, primarily due to lower sponsorship income of £161,175 (2019: £265,883). Expenditure was also reduced at £133,461 (2019: £171,415) resulting in a reduced excess of income over expenditure of £90,034 (2019: £176,814). Retained reserves remain buoyant at £383,189, up from £293,155 in 2019.

During the period under review the company incurred a late registration for VAT penalty of £8,745. The VAT position has been resolved and normalised going forward.

● PRINCIPAL FUNDING SOURCES

The principal funding for the RAFRU is provisioned through sponsorship deals with Industry partners. These are of great benefit and allocate funding to specific pillars and for the broader operating costs associated with the RAFRU. Funding is received from the Royal Air Force Central Fund and allocated to Operating Costs, New Member Engagement, Overseas Visits, Training Camps and Kit and Equipment. Players can also attract personal funding dependent on the level of playing ability.

● GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

• RESERVES POLICY

The target minimum Operating Reserve Fund for the Royal Air Force Rugby Union is **£30,000**, equal to **three** months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses, based on the annual budget forecasts. Depreciation and other non-cash expenses are not included in the calculation. The calculation of average monthly expenses also excludes some expenses. Capital purchases, for example kit and equipment and medical items are reduced by **one third** of the annual total. Corporate and Development costs are also reduced to one third of the annual total. The amount of the Operating Reserve Fund target minimum should be calculated each year after approval of the Financial Plan and reported to the Managing Trustee.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity as at the end of the financial period 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 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 are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

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

Date: 23/9/21 Signature .....

PRINT NAME: P J McAdam

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

Incorporating income and expenditure account

	Note	Unrestricted Funds £	Restricted Funds £	**TOTAL 2020 £**	**TOTAL 2019 £**
INCOME					
Donations & Legacies	**3(a)**	32,574	14,184	46,758	34,633
Charitable Activities	**3(b)**	3,172	8,948	12,120	40,079
Other Trading Activities	**3(c)**	154,907	9,710	164,617	273,517
TOTAL INCOME		**190,653**	**32,842**	**223,495**	**348,229**
EXPENSES					
Charitable Activities	**4**	82,848	50,613	133,461	171,415
TOTAL EXPENSES		**82,848**	**50,613**	**133,461**	**171,415**
NET INCOMING/ (OUTGOING)		**107,805**	**(17,771)**	**90,034**	**176,814**
Total Funds Brought Forward		220,092	73,063	293,155	116,341
Transfers between funds		(41,602)	41,602	-	-
Prior Year Adjustment		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		**286,295**	**96,894**	**383,189**	**293,155**

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 12 to 17 form part of these financial statements.

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	31-Dec-19 Total
Fixed Assets					
Tangible assets	2	8,040	-	8,040	740
Current Assets					
Stock and Work in progress		-	-	-	-
Debtors and Prepayments	9	80,346	-	80,346	18,810
Cash at bank and in hand	10	219,559	96,894	316,453	332,177
Total Current Assets		**299,905**	**96,894**	**396,799**	**350,987**
Creditors: amounts falling due within one year	11	21,650	-	21,650	58,572
NET ASSETS		**286,295**	**96,894**	**383,189**	**293,155**
FUNDS OF THE CHARITY					
General Funds		286,295	-	286,295	220,092
Restricted Funds	6	-	96,894	96,894	73,063
TOTAL FUNDS		**286,295**	**96,894**	**383,189**	**293,155**

DIRECTORS' RESPONSIBILITIES:

The directors are satisfied that for the year ended on 31st December 2020 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 18.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

Approved by the Board of Directors on ..... 23 OCT 21 .....

Signed on their behalf by .....

PRINT NAME: P J McADAM

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

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

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS102)) and incorporating update bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

The charity meets the definition of a public benefit entity under FRS 102.

Changes in Accounting Policies and Previous Accounts

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

The particular accounting policies adopted are set out below.

1. ACCOUNTING POLICIES

Income

Recognition of Incoming Resources

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

- the charity becomes entitled to the resources;
- it is more likely than not that the charity 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).

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

1. ACCOUNTING POLICIES (continued)

Income (continued)

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Assets

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a straight line basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	20% - 33%
Motor Vehicle	33%

2. TANGIBLE FIXED ASSETS

(all unrestricted)

		Equipment £	Motor Vehicle £	**Total £**
Cost	01-Jan-20	1,200	-	1,200
Additions		8,310	3,000	11,310
Disposals		-	-	-
Cost at	31-Dec-20	9,510	3,000	12,510
Depreciation	01-Jan-20	460		460
Charge		3,010	1,000	4,010
Disposals		-		-
Depreciation at	31-Dec-20	3,470	1,000	4,470
Net Book Value	31-Dec-20	**6,040**	**2,000**	**8,040**
Net Book Value	31-Dec-19	740	-	740

The annual commitments under non-cancellable operating leases and capital commitments are as follows:

31-Dec-20	Nil
31-Dec-19	Nil

3. INCOME

	Unrestricted Funds	Restricted Funds	**Total 2020**	**Total 2019**
(a) Donations and Legacies				
RAF Central Fund Grant	-	13,284	13,284	17,006
RAF Sports Federation Grant	-	-	-	950
Other Grants	32,574	900	33,474	16,677
	32,574	**14,184**	**46,758**	**34,633**
(b) Charitable Activities				
Personal Contributions/Membership	3,172	8,948	12,120	19,670
Inter Services	-	-	-	20,566
Miscellaneous	-	-	-	(157)
	3,172	**8,948**	**12,120**	**40,079**
(c) Other Trading Activities				
Sponsorship	152,000	9,175	161,175	265,883
Retail Sales	2,907	535	3,442	7,634
	154,907	**9,710**	**164,617**	**273,517**
	190,653	**32,842**	**223,495**	**348,229**

4. EXPENDITURE

	Unrestricted Funds	Restricted Funds	**Total 2020**	**Total 2019**
Overseas Visits	2,781	14,321	17,102	18,861
Kit & Equipment	20,676	22,627	43,303	33,704
Inter Services	14,411	-	14,411	49,277
Operating Costs	26,362	3,036	29,398	12,915
Sponsorship Expense	2,175	-	2,175	15,540
Other Vice Presidents' Costs	-	978	978	11,437
Other 7s Costs	-	2,802	2,802	2,136
Other Women's Costs	-	5,523	5,523	9,130
Other Veterans' Costs	-	172	172	-
RAF Sports Federation Costs	-	-	-	950
Retail Cost of Sales	3,928	914	4,842	6,390
Miscellaneous	-	-	-	10,835
VAT Penalty	8,745	-	8,745	-
Depreciation	3,770	240	4,010	240
	82,848	**50,613**	**133,461**	**171,415**

5. DETAILS OF CERTAIN TYPES OF EXPENDITURE

Included in Operating Costs	**2020** £	**2019** £
Independent examiner's fees	1,140	1,717
	1,140	**1,717**

6. RESTRICTED FUNDS

CURRENT YEAR

	Balance 01-Jan-20	Income	Expenditure	Transfers	Balance 31-Dec-20
	£	**£**	**£**	**£**	**£**
Charitable Trust Grant	699	-	-	(699)	-
RAF Central Fund	-	13,284	13,284	-	-
7's Fund	30,496	3,250	12,836	10,034	30,944
Women's Fund	10,048	7,675	14,096	27,805	31,432
Veterans' Fund	24,648	1,200	7,151	4,462	23,159
Vice Presidents' Fund	7,172	7,433	3,246	-	11,359
	73,063	**32,842**	**50,613**	**41,602**	**96,894**

Transfers between funds represent annual internal grants from general funds

PREVIOUS YEAR

	Balance 01-Jan-19	Income	Expenditure	Transfers	Balance 31-Dec-19
	£	**£**	**£**	**£**	**£**
Charitable Trust Grant	939	-	240	-	699
RAF Central Fund	410	17,006	17,416	-	-
RAF Central Fund 7's	357	-	-	(357)	-
RAF Sports Fed Grant	-	950	950	-	-
7's Fund	25,874	15,750	13,289	2,161	30,496
Women's Fund	11,874	21,785	23,611	-	10,048
Veterans' Fund	3,798	22,900	2,050	-	24,648
Vice Presidents' Fund	5,731	12,878	11,437	-	7,172
	48,983	**91,269**	**68,993**	**1,804**	**73,063**

Charitable Trust Grant - to be used for specific equipment/services purchases by RAFRU.

Central Fund - to be used for operating costs, kit and equipment, overseas visits and development activities of RAFRU.
RAF Sports Federation Grant - to be used for specific equipment/services purchases by RAFRU.
7s - fund to be used to run the RAF Rugby Union 7's (Spitfire) Squad.
Womens - fund to be used to run the RAF Rugby Union Women's Squad.
Veterans - fund to be used to run the RAF Rugby Union Venterans' Squad.
Vice Presidents - fund to be used to foster the esprit de corps between retired and serving members of RAFRU by organising rugby related events for members of the Association and their guests.

7. STAFF COSTS AND NUMBERS

There are no staff paid by The Royal Air Force Rugby Union Association (2019: Nil).

The Royal Air Force donate the services of a staff member, as the Rugby Development Officer, in support of the RFU funding received as a Constituent Body.

8. 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.

9. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 31-Dec-20 £**	**Total 31-Dec-19 £**
Accrued income	-	-	-	-
Debtors	37,969	-	37,969	185
Prepayments	42,377	-	42,377	18,625
	80,346	**-**	**80,346**	**18,810**

10. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 31-Dec-20 £**	**Total 31-Dec-19 £**
Cash at Bank	219,359	96,894	316,253	331,977
Cash Float	200	-	200	200
	-	-	-	-
Cash at bank and in hand	**219,559**	**96,894**	**316,453**	**332,177**

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

	Unrestricted Fund £	Restricted Fund £	**Total 31-Dec-20 £**	**Total 31-Dec-19 £**
Creditors	20,510	-	20,510	16,472
Deferred Income	-	-	-	40,960
Accrual - Independent Examination	1,140	-	1,140	1,140
	21,650	**-**	**21,650**	**58,572**

12. DEFERRED INCOME

	Sponsorship	Six Nations	Ann. Dinner	**Total**
Deferred income brought forward 01/01/20	24,000	-	16,960	40,960
Utilised in the year	(24,000)	-		(24,000)
	-	-	16,960	16,960
Receipts for Centenary Dinner 2020 (was postponed to 2021 then cancelled)			3,550	3,550
Transferred to creditors as refunded in 2021			(20,510)	(20,510)
Deferred income as at 31/12/20	**-**	**-**	**-**	**-**

13. 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.

14. 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.

15. 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 Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

THE ROYAL AIR FORCE RUGBY UNION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year 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.

The company's gross income exceeded £250,000 in the previous year and I am qualified to undertake the examination by being a qualified member of The Association of Charity Independent Examiners.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.





P B Robinson MAAT FCIE
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26th October 2021