

**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
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**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
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**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.

**THE ROYAL AIR FORCE RUGBY UNION
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**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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
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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.

**THE ROYAL AIR FORCE RUGBY UNION
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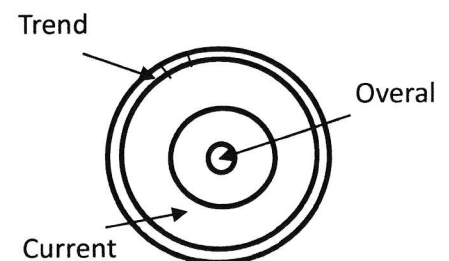
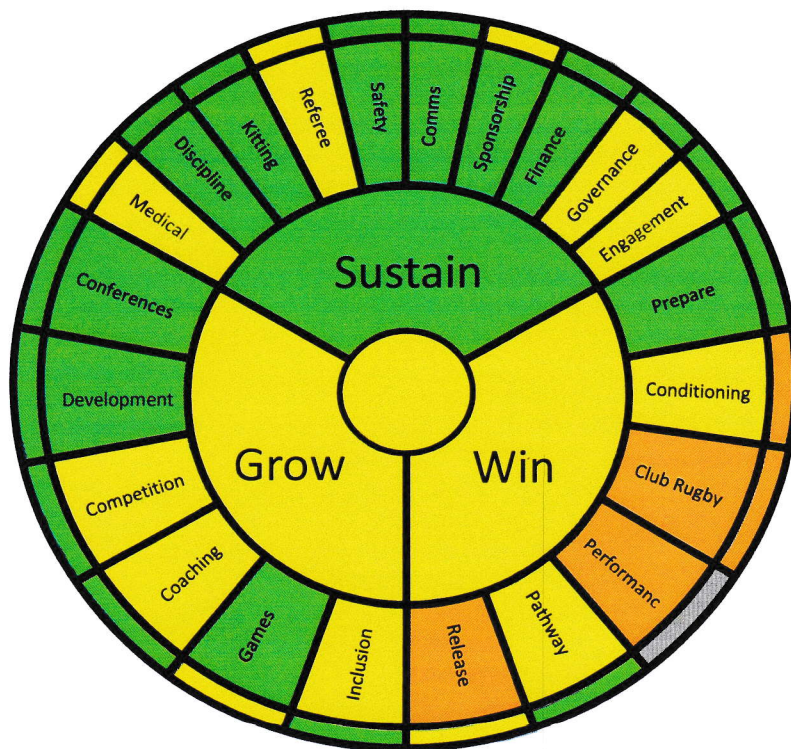
**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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.

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

- **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 activities 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 – RAFRU's 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 RAFRU's future strategy.

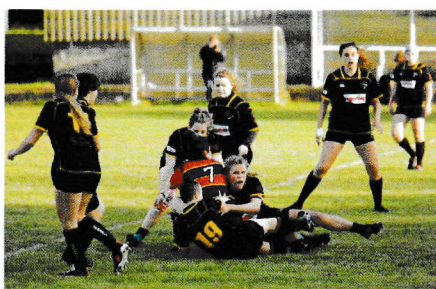
The RAFRU annual 'Girls Festival of Rugby' returned to RAF Halton in Oct 21 and involved 45 teams from 12 clubs across England. The aim of the event was to promote women in sport and the active lifestyle and core ethos of rugby. Age groups involved were U13, U15 and U18. The young women involved were 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.

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FOR THE YEAR ENDED 31ST DECEMBER 2021

Participating clubs and teams:

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

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

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 RAFRU's 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

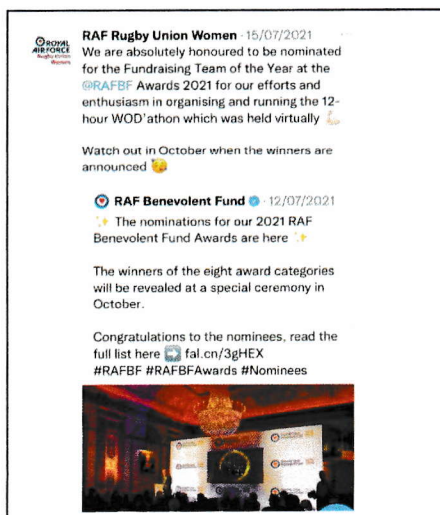
- 15,000 followers
- Proactive Twitter interaction with other RAF Sports and Army

Facebook

- Used more for the 30-50 demographic

Instagram

- 8,000 Followers

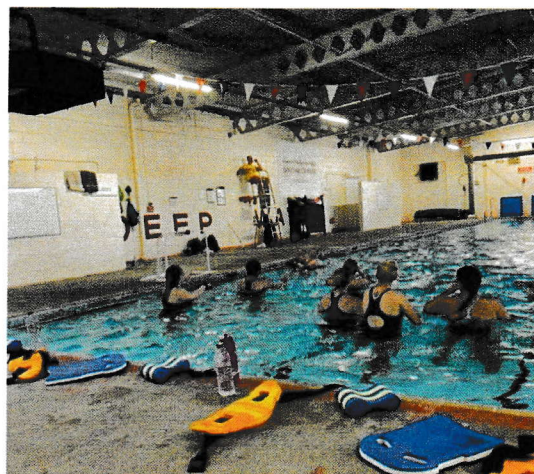


Women's Representative team nominated for Fundraising Team of the Year for organising and running a virtual charity event.

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

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

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).

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

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.

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



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 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'

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.

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

• **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
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**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 JMCADAM

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

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

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.

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

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

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	<u>13,995</u>	<u>3,000</u>	<u>16,995</u>
Depreciation	01-Jan-21	3,470	1,000	4,470
Charge		4,505	1,000	5,505
Disposals		-	-	-
Depreciation at	31-Dec-21	<u>7,975</u>	<u>2,000</u>	<u>9,975</u>
Net Book Value	31-Dec-21	<u>6,020</u>	<u>1,000</u>	<u>7,020</u>
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

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

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

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

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

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

6. RESTRICTED FUNDS

	CURRENT YEAR			
	Balance 01-Jan-21 £	Income £	Expenditure £	Transfers £
RAF Central Fund	-	23,605	20,693	(2,912)
RU Grant - General	-	12,806	-	-
RU Grant - Community Development	-	4,210	-	-
7's Fund	30,944	10,375	28,107	-
Women's Fund	31,432	15,000	298	-
Veterans' Fund	23,159	-	-	-
Vice Presidents' Fund	11,359	19,373	15,216	-
Community Development Fund	-	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 £
Charitable Trust Grant	699	-	-	(699)
RAF Central Fund	-	13,284	13,284	-
7's Fund	30,496	3,250	12,836	10,034
Women's Fund	10,048	7,675	14,096	27,805
Veterans' Fund	24,648	1,200	7,151	4,462
Vice Presidents' Fund	7,172	7,433	3,246	-
	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 Veterans' 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 £
7's Fund	-	-	2250	7250
Women's Fund	-	-	3950	8950
Veterans' Fund	-	-	1241	6241
Men's Fund	-	-	2746	7746
Men's Academy Fund	-	-	2671	7671
Under 23's Fund	-	-	5927	10927
Community Development Fund	-	-	656	5656
	-	-	19,441	54,441
				35,000

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

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

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

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

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

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").

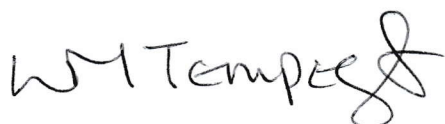
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("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.



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

9th September 2022