

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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**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

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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.

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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.

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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 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’.

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.

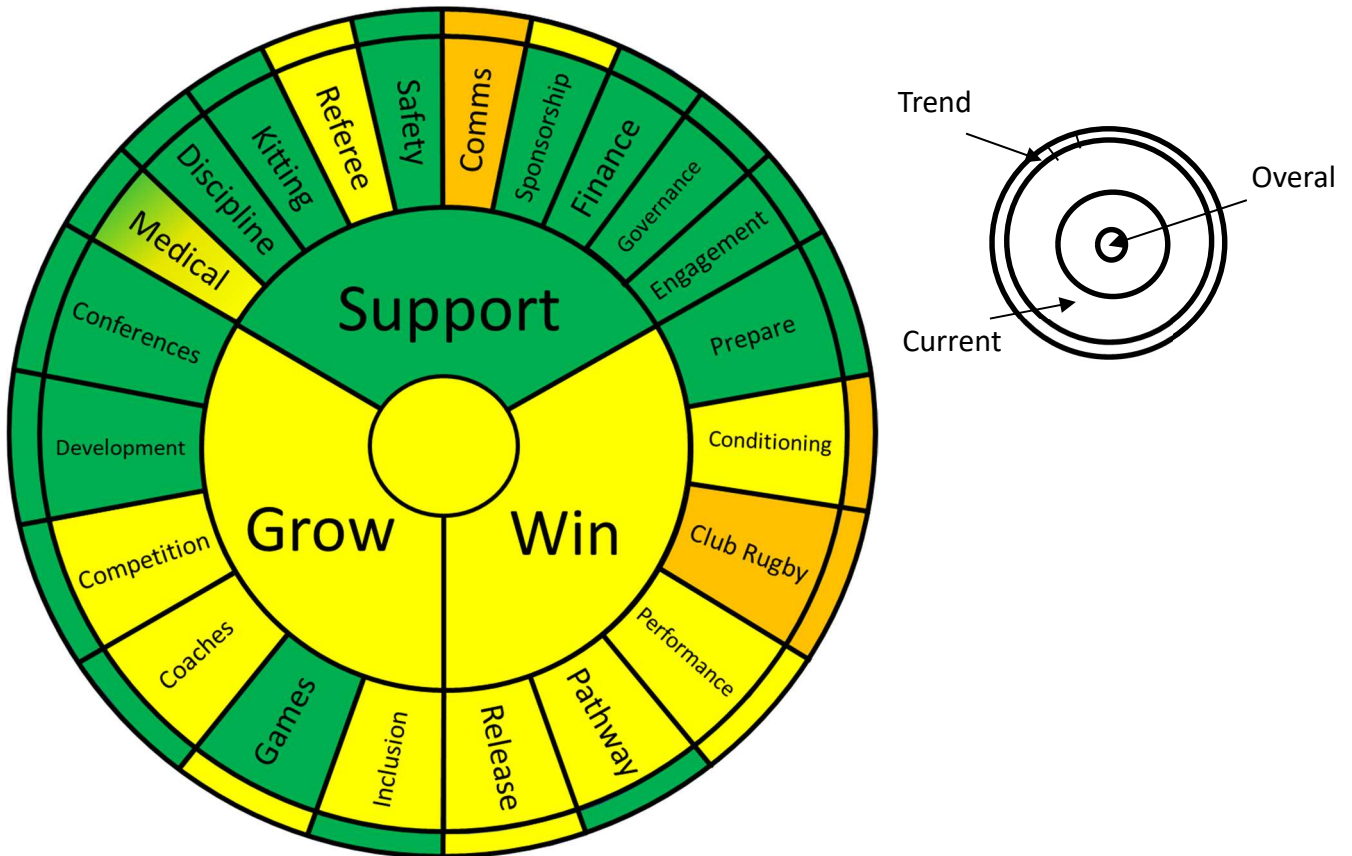
We are starting to yield the benefits from the strategy work and coupled with an influx of new personnel in key appointments across the staffing structure, the organisation feels energised and focussed on maximising the benefits of rugby across the broadest possible range and number of RAF personnel.

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.

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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.

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- 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	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			

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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 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. Platforms such as Instagram have come more the forefront

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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'

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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 their 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.

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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

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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 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 £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

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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
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**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.

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**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

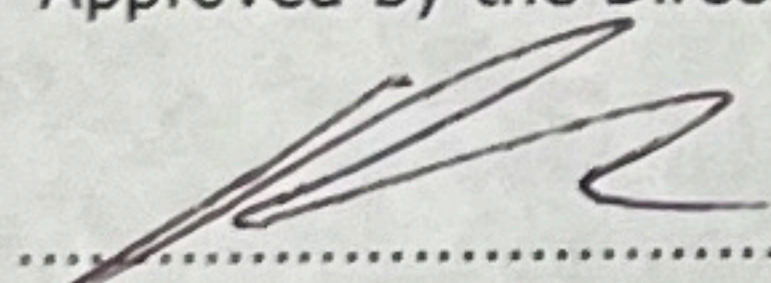
DIRECTORS' RESPONSIBILITIES:

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.

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

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

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

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

**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

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

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

6. RESTRICTED FUNDS

	CURRENT YEAR				Balance 31-Dec-22 £
	Balance 01-Jan-22 £	Income £	Expenditure £	Transfers £	
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 31-Dec-21 £
	Balance 01-Jan-21 £	Income £	Expenditure £	Transfers £	
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 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 31-Dec-22 £
	Balance 01-Jan-22 £	Income £	Expenditure £	Transfers £	
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

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

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

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

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

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

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

20th September 2023