

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

Registered number: 07024335

Charity number: 1133022

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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

THE ROYAL AIR FORCE RUGBY UNION ASSOCIATION

1 January 2023 – 31 December 2023

TRUSTEES' ANNUAL REPORT

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	3
Trustees' Report	4 - 15
Statement of Financial Activities	16
Balance Sheet	17
Notes to the Financial Statements	18 – 23
Independent Examiner's Report	24

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Air Marshal Paul Godfrey, Trustee (Chairman) – Appointed 7 Jun 2018

Air Vice-Marshal Mark Chappell, Trustee (Advisory role) – Appointed 7 Jun 2018

Air Commodore Jamie Thompson, Trustee (Director of Community Rugby) – Appointed 22 Aug 2022

Air Commodore Paul Rose, Trustee (Director of Representative Rugby) – Appointed 7 Jun 2019

Air Commodore Blythe Crawford, Trustee (Director Support) – Appointed 19 Apr 2021

Air Commodore Mark Jackson, Trustee (Director Engagement) – Appointed 19 Apr 21

Wing Commander Erica Ferguson, Trustee (Governance) – Appointed 20 May 2019

Wing Commander Jonathan Latimer, Trustee (Honorary Secretary) – Appointed 19 Apr 2021

Group Captain Peter McAdam, Trustee (Treasurer) – Appointed 12 July 2021

Company Registered Number

07024335

Charity Registered Number

1133022

Registered Office

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

Objects

To promote the efficiency of His Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services, in particular (but not by way of limitation), through the promotion and encouragement in the playing of, furtherance of its proper administration and providing or assisting in the provision of facilities for Rugby Union football.

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the financial statements of The Royal Air Force Rugby Union (the company) for the 12 months from 1 January 2023 to 31 December 2023. The Trustees confirm that the Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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

Structure, governance and management

☐ **Constitution**

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

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

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

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

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

☐ **Organisational structure and decision making**

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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

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

Operational Management

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

The Operations Board comprises:

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

Representative Pillar

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

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

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

Risk Management

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

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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

Objectives and Activities

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

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

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

‘promoting the efficiency of Her Majesty’s Armed Forces by increasing physical fitness, fostering the 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’.

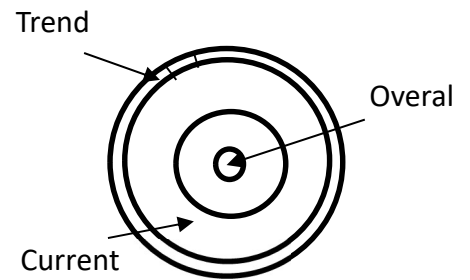
The Trustees consider that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to Charity Commission guidance on public benefit.

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.

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

(A Company Limited by Guarantee)



- **Comms** still remains a challenge across RAFRU but positive action by the media team around social media has really started to improve this, particularly around the Inter Services. Internal comms remains a challenge due to the size and dispersed nature of RAFRU, but the Operations Board and media team are continuing to work on a number of initiatives to improve this.
- **Referees** remains an area of focus due to cancellations of courses during the pandemic.
- **Medical** support continues to improve and so no longer an area of concern.

- **Competition** remains yellow, despite the continued success of competitions across the Community. The player numbers have still not recovered to where it was before the pandemic. This is still an RFU wide issue and something we are looking to improve through Project CESTRIAN and improved internal comms.
- The large turnover of **Coaching** staff from two years ago is now starting to recover, this is therefore anticipated to return to green next year.
- Since the introduction of the **Diversity & Inclusion** metric last year, the Operations Board has been able to monitor the culture across RAFRU to ensure that rugby within the RAF remains an inclusive environment that is open to all.

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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

- **Performance** the teams had some big successes throughout the season, including against the Navy in the Inter-Service Competition. Unfortunately, this couldn't be replicated at Kingsholm against the Army.
- **Club Rugby** remains an excellent opportunity for RAF personnel to grow and develop their game, but player numbers are still lower than pre-pandemic levels. As a result, RAF Stations are still struggling to field full teams. We are continuing our engagement with civilian clubs to seek additional game time where possible.
- **Player Release** has improved since the Senior Leadership Team's engagement across the RAF last year. However, the operational pressures on the Service remain with increasing defence commitments taking priority.

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

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

Activity and Outputs

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

Participating clubs and teams:

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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

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



8 Oct 23 - RAF Girls' Festival of Rugby

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



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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

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

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

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

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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)



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

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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

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



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

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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

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

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

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

International representation:

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

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

'promoting the efficiency of Her Majesty's Armed Forces by increasing physical fitness, fostering the 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 £203,471.75 predominantly coming from sponsorship and grants. Expenditure across the year totalled £199,925.90 across the range of operating costs to support the playing teams. At the end of the year all team balances have been reset rather than a carry over of yearly funds; teams will be allocated funds commensurate with their level of activity with sponsorship supporting kit, medical equipment, coaching pathways and the Inter Services campaign.

□ Principal Funding Sources

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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

on the level of playing ability.

☐ **Going concern**

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

☐ **Reserves policy**

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

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

THE ROYAL AIR FORCE RUGBY UNION

(A Company Limited by Guarantee)

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each reporting period which give a true and fair view of the state of affairs of the charity as at the end of the reporting period and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

State whether applicable accounting standards and statements of recommended practice have been followed subject to a material departures disclosed and explained in the financial statements.

Trustees are also responsible for maintaining adequate records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

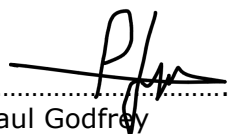
Trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the reports, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the period ending 31 December 2023 and can confirm that I have made available all information necessary for its preparations.

Date: 11 Sep 2024

Signature
Air Marshal Paul Godfrey
Chair of Trustees



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

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

Incorporating income and expenditure account

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

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 18 to 23 form part of these financial statements.

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

**BALANCE SHEET
AS AT 31ST DECEMBER 2023**

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


DIRECTORS' RESPONSIBILITIES:

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 24.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the 11 September.....2024


....., Director

PRINT NAME:

P J McAdam - Treasurer

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

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

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

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

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

Changes in Accounting Policies and Previous Accounts

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

Preparation of accounts on a going concern basis

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

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors

No material prior year errors have been identified in the reporting period

The particular accounting policies adopted are set out below.

1. ACCOUNTING POLICIES

Income

Recognition of Income

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

- the charity becomes entitled to the resources;
- it is more likely than not that the charity will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Contractual Income and Performance Related Grants

This is only included in the SOFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

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

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES (continued)

Income (continued)

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

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

Grants with performance conditions

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

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Fixed Assets

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

Depreciation Expense

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

Equipment	20% - 33%
Motor Vehicle	33%

2. TANGIBLE FIXED ASSETS

(all unrestricted)

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
(a) Donations and Legacies					
RAF Central Fund Grant	-	-	15,000	15,000	9,900
Other Grants	8,000	-	14,086	22,086	21,102
	8,000	-	29,086	37,086	31,002

(b) Charitable Activities

Personal Contributions/Membership	910	3,100	-	4,010	7,978
Inter Services	11,907	1,374	-	13,281	18,170
Miscellaneous	95	-	-	95	1,578
	12,912	4,474	-	17,386	27,726

(c) Other Trading Activities

Sponsorship	149,000	-	-	149,000	205,500
Retail Sales	-	-	-	-	1,625
	149,000	-	-	149,000	207,125
	169,912	4,474	29,086	203,472	265,853

4. EXPENDITURE

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

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

5. DETAILS OF MATERIAL EXPENDITURE

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

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

6. RESTRICTED FUNDS

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

6. RESTRICTED FUNDS

Purpose of Funds:

RAF Central Fund - to be used for operating costs, kit and equipment, overseas visits and development activities.

RAF RU Grant (General) - to be used for the development of Mens and Womens Rugby in the RAF at Senior levels.

RAF RU Community Development Fund - to be used for the development of Mens and Womens Rugby in the RAF at Community levels.

7s - fund to be used to run the RAF Rugby Union 7's (Spitfire) Squad.

Womens - fund to be used to run the RAF Rugby Union Women's Squad.

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

	PREVIOUS YEAR				Balance 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

8. STAFF COSTS AND NUMBERS

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

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

9. DIRECTORS AND OTHER RELATED PARTIES

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

10. DEBTORS AND PREPAYMENTS

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

11. CASH AT BANK AND IN HAND

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

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

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

13. DEFERRED INCOME

No income was deferred in 2023.

14. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

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

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

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

RESPONSIBILITIES AND BASIS OF REPORT

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

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

INDEPENDENT EXAMINER'S STATEMENT

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

Attention is drawn to Note 6 which shows transfers out of restricted funds. The Trustees have confirmed that the transfers are a legitimate replenishment of restricted expenditure from previous financial periods, which was funded at the time out of general unrestricted Association funds. I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

12 September 2024