

**THE ROYAL AIR FORCE  
RUGBY UNION**

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

**CHARITY REGISTRATION No: 1133022**

**COMPANY REGISTRATION No: 07024335**

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

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

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**THE ROYAL AIR FORCE RUGBY UNION  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES  
AND ADVISERS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**START OF FINANCIAL YEAR** 1st January 2024

**END OF FINANCIAL YEAR** 31st December 2024

**TRUSTEE DIRECTORS**

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

**SECRETARY** Erica Ferguson

**COMPANY REGISTERED NUMBER** 07024335

**CHARITY REGISTERED NUMBER** 1133022

**DATE OF INCORPORATION** 20th September 2009

**REGISTERED OFFICE**

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

**BANKERS**

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

**INDEPENDENT EXAMINER**

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

**THE ROYAL AIR FORCE RUGBY UNION  
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**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report together with the financial statements of The Royal Air Force Rugby Union (the company) for the 12 months from 1 January 2024 to 31 December 2024. The Trustees confirm that the Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**• CONSTITUTION**

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

**• METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

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

**• NOMINATION, APPOINTMENT AND TRAINING OF NEW TRUSTEES**

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

**• ORGANISATIONAL STRUCTURE AND DECISION MAKING**

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

**OPERATIONAL MANAGEMENT**

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

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**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**THE OPERATIONS BOARD COMPRISES:**

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

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

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

**SERIOUS INCIDENT REPORTING**

No serious incidents occurred.

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

The objects for which the Charity is established (the "Objects") are to promote the effectiveness of His Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for Royal Air Force Rugby Union.

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

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

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

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

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

**STATEMENT ON PUBLIC BENEFIT**

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

**POLICY ON GRANT MAKING**

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

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

## REPORT OF THE DIRECTORS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2024

### POLICY ON SOCIAL INVESTMENT

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

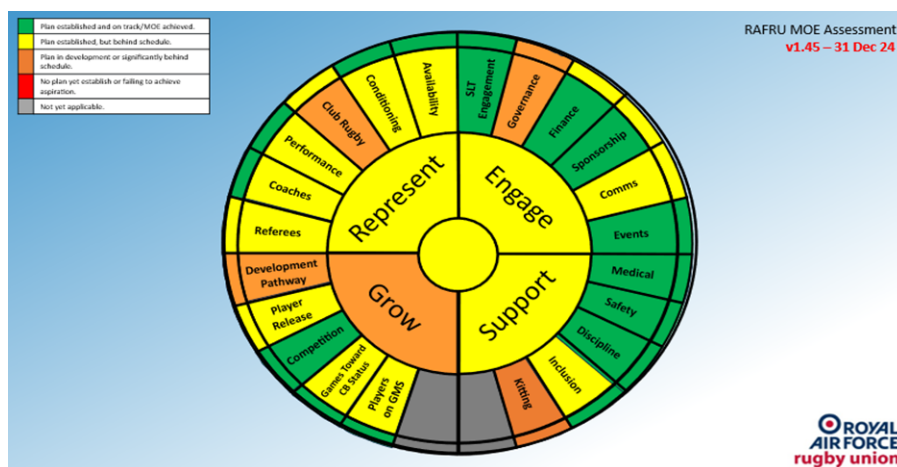
### CONTRIBUTION MADE BY VOLUNTEERS

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

### SUMMARY OF MAIN ACHIEVEMENTS OF THE CHARITY

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

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



### ACHIEVEMENTS AGAINST OBJECTIVES SET

#### Represent:

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

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**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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

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

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

- Maximising the number of personnel attending the three England Rugby Coaching Award (ERCA) (Level 2) courses hosted by the RAFRU over the season. A total of 46 attendees across all courses held at RAF Halton & RAF Leeming.
- Two ERCA courses have been booked for the 25/26 season, with one at RAF Halton and one at RAF Cosford to spread them out geographically, ensuring they are more easily accessed by our RAFRU personnel.
- Supporting RAFRU coaches, with the correct entry criteria, through the England Rugby Advanced Coaching Award (ERACA) (Level 3). We currently have one of the Men's Senior XV coaches entering Part 2 (12 Months) of the course and one of the Women's coaches entering Part 1 (12 Months) of the course.
- Providing RAFRU CPD days for our community coaches utilising the RFU delivered CPD courses that are designed to enhance coaches' knowledge, skills, and attributes, focusing on safe and effective coaching practices. CPD to include principles of lineout, principles of scrummaging and skill development programme.
- Following a successful challenge of the JSP, the RDO has created the opportunity to have CPD delivered by providers that sit outside of the NGB providing they are NGB affiliated. This has afforded the ability to provide a higher level of CPD to our coaches by utilising coaches working within the professional game. The first of these masterclasses is scheduled for mid-June 25.
- Building partnerships within the wider rugby community to provide additional coaching opportunities for our personnel. This season the RAFRU have had two of its personnel coaching within Gloucester Rugby's Player Development Site (U15s & U16s) at Shrewsbury Sports Village.
- The RDO has developed and constructed an RAFRU Coach Mentoring programme as part of the wider RAFRU Coaching Strategy and Pathway which will initially see all Rep coaches assigned a Coach Mentor. This will provide them with guidance, strategic insight and enable them to navigate challenges on and off the field. This will all be underpinned formally with mentors & coaches gaining formal qualifications within both the rugby and civilian environment. This will be rolled out for the new season.

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

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

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**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**Engage:**

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

**Support:**

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

**Grow**

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



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**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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

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

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

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

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

**PERFORMANCE OF FUNDRAISING ACTIVITIES AGAINST OBJECTIVES SET**

Fundraising does not take place in RAFRU.

**INVESTMENT PERFORMANCE AGAINST OBJECTIVES**

No investment has been undertaken in 2024.

**FINANCIAL REVIEW**

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

**STATEMENT EXPLAINING THE POLICY FOR HOLDING RESERVES**

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

**PRINCIPAL FUNDING SOURCES**

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

**PRINCIPAL RISKS FACING THE CHARITY**

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

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**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**GOING CONCERN**

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

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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

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

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

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

Date: 25 Sep 25 Signature P A Godfrey

PRINT NAME:

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

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

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

The notes on pages 13 to 19 form part of these financial statements.

**THE ROYAL AIR FORCE RUGBY UNION  
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**BALANCE SHEET  
AS AT 31ST DECEMBER 2024**

Company registration number: 07024335

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

**DIRECTORS' RESPONSIBILITIES:**

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

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 20.

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

Approved by the Directors on the .....2025

....., Director

PRINT NAME:

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

**Basis of preparation**

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

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

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

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

**Changes in Accounting Policies and Previous Accounts**

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

**Preparation of accounts on a going concern basis**

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

**Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period

**Material prior period errors**

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

The particular accounting policies adopted are set out below.

**1. ACCOUNTING POLICIES**

**Income**

*Recognition of Income*

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

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

*Offsetting*

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

*Grants and Donations*

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

*Contractual Income and Performance Related Grants*

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

*Gifts in Kind*

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

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**1. ACCOUNTING POLICIES (continued)**

**Income (continued)**

*Volunteer Help*

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

*Investment Income*

This is included in the accounts when receivable.

**Expenditure and Liabilities**

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

*Grants with performance conditions*

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

*Grants payable without performance conditions*

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

*Deferred income*

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

*Creditors*

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

*Debtors*

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

*Fixed Assets*

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

*Depreciation Expense*

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

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

**2. TANGIBLE FIXED ASSETS**

(all unrestricted)

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

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**3. INCOME**

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

**4. EXPENDITURE**

**(a) Charitable Activities**

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

Note 5

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**5. DETAILS OF MATERIAL EXPENDITURE**

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

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

**(b) Raising Funds**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Cost of Sales	3,300	-	-	3,300	-
	<b>3,300</b>	<b>-</b>	<b>-</b>	<b>3,300</b>	<b>-</b>



**THE ROYAL AIR FORCE RUGBY UNION  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**6. RESTRICTED FUNDS**

	<b>CURRENT YEAR</b>				Balance 31-Dec-24 £
	Balance 01-Jan-24 £	Income £	Expenditure £	Transfers £	
RAF Central Fund	-	15,242	(15,242)	-	-
Nuffield Trust	-	6,180	(6,180)	-	-
	-	<b>21,422</b>	<b>(21,422)</b>	-	-
	<b>PREVIOUS YEAR</b>				Balance 31-Dec-23 £
	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	
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	-
	<b>92,952</b>	<b>29,086</b>	<b>(50,467)</b>	<b>(71,571)</b>	-

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

**Purpose of Funds:**

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

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

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

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

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

Veterans - fund to be used to run the RAF Rugby Union 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**7. DESIGNATED FUNDS**

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

	<b>CURRENT YEAR</b>				
	Balance 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-24 £
7's Fund	-	-	-	-	-
Women's Fund	-	-	-	-	-
Veterans' Fund	-	-	-	-	-
Men's Fund	-	-	-	-	-
Men's Academy Fund	-	-	-	-	-
Under 23's Fund	-	-	-	-	-
Community Development Fund	-	-	-	-	-
	-	-	-	-	-
	<b>PREVIOUS YEAR</b>				
	Balance 01-Jan-23 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-23 £
7's Fund	6,715	1,300	(13,242)	5,227	-
Women's Fund	23,000	-	-	(23,000)	-
Veterans' Fund	5,000	-	-	(5,000)	-
Men's Fund	5,961	3,174	(30,008)	20,873	-
Men's Academy Fund	-	-	(13,593)	13,593	-
Under 23's Fund	-	-	(3,689)	3,689	-
Community Development Fund	-	-	(3,248)	3,248	-
	<b>40,676</b>	<b>4,474</b>	<b>(63,780)</b>	<b>18,630</b>	<b>-</b>

**8. STAFF COSTS AND NUMBERS**

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

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

**9. DIRECTORS AND OTHER RELATED PARTIES**

Apart from the reimbursement of charitable expenditure paid personally (which totalled £543.56), no other payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**10. DEBTORS AND PREPAYMENTS**

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

**11. CASH AT BANK AND IN HAND**

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

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

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

**13. DEFERRED INCOME**

No income was deferred in 2024

**14. RISK ASSESSMENT**

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

**15. RESERVES POLICY**

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

**16. PUBLIC BENEFIT**

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

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

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

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

**RESPONSIBILITIES AND BASIS OF REPORT**

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

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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