

**England Deaf Rugby Union**  
(A Company Limited by Guarantee)

**ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31st MAY 2022**

CHARITY REGISTRATION NUMBER : 1134194

COMPANY REGISTRATION NUMBER : 06893731

Tove Accountancy Ltd  
Office 6, Town Hall  
86 Watling Street East  
Towcester  
Northants  
NN12 6BS

## England Deaf Rugby Union

(A Company Limited by Guarantee)

### LEGAL AND ADMINISTRATIVE INFORMATION

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CHARITY NUMBER	1134194
COMPANY REGISTRATION NUMBER	6893731
DATE OF INCORPORATION	01/05/2009
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 1st May 2009 as amended by special resolution on 21st November 2009
DIRECTORS/TRUSTEES	Mr Daniel Steven McAllister Mr Richard Leslie Jackson Mr Richard Stewart Austin Mr Andrew Stewart Bamber Mr Graham Michael Luke Sage Gloria Sabina Mills (appointed 8 February 2021)
COMPANY SECRETARY	Mr Richard Stewart Austin
CORRESPONDENCE ADDRESS	Northview Frog Street Kelvedon Hatch Brentwood Essex CM15 0JL
REGISTERED ADDRESS	Northview Frog Street Kelvedon Hatch Brentwood Essex CM15 0JL
INDEPENDENT EXAMINERS	Tove Accountancy Ltd Office 6, Town Hall 86 Watling Street East Towcester Northants NN12 6BS

#### OBJECTS

To promote the involvement of deaf and hard of hearing people in healthy recreation through rugby union in particular. Increasing awareness of the problems facing deaf and hard of hearing people in mainstream sport and how these may be resolved. Assisting children who are deaf and hard of hearing, and who may have other disabilities, to participate in sport and particularly, rugby.

**England Deaf Rugby Union**  
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**Report of the Directors**  
**For the year ended 31st May 2021**

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**Structure, governance and management**

The charity is a private limited company by guarantee without share capital use of 'Limited' exemption and is governed by a memorandum and articles of association.

The charity is directly affiliated to the Rugby Football Union and has links with the National Deaf Children's Society and UK Deaf Sport.

**Risk Management**

Risk management is not dealt with on a structured basis but there is rigorous debate and consideration of any venture, taking into account financial risk, the safety of personnel and the reputation of the charity. Safety is particularly important and communicators are provided whenever BSL users attend events as well as physiotherapists for matches and training.

**Objectives and activities**

The objects of the charity are to promote participation of deaf and hard of hearing in healthy recreation and, in particular, amateur rugby union football and

- (a) the advancement of education by promoting awareness of deaf and hard of hearing people and their skills through the game of rugby union football
- (b) the relief of those in need by reasons of youth, ill health, disability or other social or economic disadvantage

Every player with hearing impairment has difficulties in playing with hearing players and it is important to emphasise that we are an inclusive organisation. We do not discriminate between deaf and hard of hearing and support both groups, producing the widest public benefit that we can. Selection for the national squad is based on ability alone and is our flagship for achievement. We have all levels of hearing loss in the squad, from moderate to profound, only some of whom sign, making communication an additional challenge for the whole team.

The charity holds open training events to which all deaf and hard of hearing rugby players are invited. Where participants have other disabilities as well as deafness, special arrangements are made whenever possible. We have participated in events to promote awareness of, and participation in, deaf sports including deaf international matches played to the general public and the various public matches played this season. Support is also offered to deaf and hard of hearing players, their clubs and parents on an individual basis.

Public benefit is a consideration in every aspect of our operation. Health and wellbeing in the deaf community is an issue of concern. Our open training sessions and the example of our national team have resulted in significant improvement in the fitness of participants and a growth in confidence for many of them. Educating the general public to be more deaf aware has long term benefits for everyone who is deaf or hard of hearing.

**England Deaf Rugby Union**  
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**Report of the Directors (continued)**  
**For the year ended 31st May 2021**

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**Achievements and performance**

Post the COVID-19 pandemic, some activities began to take place during the season 2021/22.

Some competitive rugby was possible in 2021/22 with a return to a full program of both representative rugby and other community-based awareness programs being fully resumed from the start of the 2022/23 season.

EDRU appointed Phil Powell and Paul Willison as coach and assistant coach respectively in July 2021. All of EDRU look forward to working with Phil and Paul and wish them every success during their tenure.

The much postponed tour to South Africa was finally cancelled. Both monies raised and paid will be fully refunded wherever possible. At this time no alternative plans have been finalised.

**Financial Review**

Income was £54,085 for the year with expenditure of £12,221. This being an increase of £41,864 to reserves in the year. Current reserves are at £75,717 (2021 £33,853).

Cash balances stood at £75,032 (2021 £63,863).

**Plans for the Future**

We will be continuing to work with the RFU for the creation of centres of excellence for deaf rugby and to maintain contact with the National Deaf Children's Society and UK Deaf Sport.

We will also continue to contact deaf schools and units to encourage children to take part in sport. Following the success of previous events, similar training of hearing coaches and students may take place.

We hope a full program of activities can be resumed for the 2022/23 season.

**England Deaf Rugby Union**  
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**Report of the Directors (continued)**  
**For the year ended 31st May 2021**

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**Statement of Directors' and Trustees' responsibilities:**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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 accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to the small companies regime.

Signed on behalf of the Trustees/Directors by

  
.....  
Andrew Bamber

Date

27/03/2023

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ENGLAND DEAF RUGBY UNION

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I report to the charity trustees on my examination of the accounts of England Deaf Rugby Union for the year ended 31st May 2022.

### Responsibilities and basis of report

As the charity trustees (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').

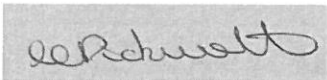
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011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



Dated 28/03/2023

Nadine Pickworth (ACMA)

For and on behalf of:

Tove Accountancy Ltd, Office 6, Town Hall, 86 Watling Street East, Towcester, Northants, NN12 6BS

# England Deaf Rugby Union

(A Company Limited by Guarantee)

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MAY 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022	Total 2021
<b>INCOMING RESOURCES</b>					
Voluntary Income	3.1	0	0	0	0
Income from charitable activities	3.2	54,085	0	54,085	23
Other Incoming resources	3.3	0	0	0	0
<b>TOTAL INCOMING RESOURCES</b>		<b>54,085</b>	<b>0</b>	<b>54,085</b>	<b>23</b>
<b>RESOURCES EXPENDED</b>					
Cost of generating funds	4.1	0	0	0	0
Charitable activities	4.2	11,821	0	11,821	738
Governance Costs	4.3	400	0	400	597
<b>TOTAL RESOURCES USED</b>		<b>12,221</b>	<b>0</b>	<b>12,221</b>	<b>1,335</b>
<b>NET INCOMING RESOURCES</b>		<b>41,864</b>	<b>0</b>	<b>41,864</b>	<b>(1,312)</b>
Total Funds Brought Forward		33,853	0	33,853	35,165
<b>TOTAL FUNDS C/ FORWARD</b>	15	<b>75,717</b>	<b>0</b>	<b>75,717</b>	<b>33,853</b>

Movement on all reserves and all recognised gains and losses are shown above.

Continuing operations are enabled by the regular donations, grants and sponsorship.



**England Deaf Rugby Union**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st MAY 2022**

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**1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.  
These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

**1.2 Going concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

**1.5 Material prior year errors**

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

**2 Accounting policies**

**2.1 Income**

**Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- 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 FRS102 SORP or FRS102.

**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 FRS102 SORP).

Voluntary income is received by way of sponsorship and grants. It is shown in full in the Statement of Financial Activities, when received. Gifts in kind are valued at their estimated value to the charity and are included under the appropriate headings.

**Tax reclaims on donations and gifts**

The charity is not recognised by HMRC for gift aid.

**Donated services**

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift may be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

**Support costs**

The charity has incurred expenditure on support costs.

**Volunteer help**

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

**England Deaf Rugby Union**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31st MAY 2022**

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**Income from interest**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in donations.

**Restricted funds**

Restricted funds are to be used for specified purposes as required by the donor. Expenditure which meets these criteria is allocated to the relevant fund. Income derived from these funds is retained within the funds concerned. Designated funds are unrestricted funds which trustees have designated to be used for a specific purpose. Where these funds yield investment income, this is available for general purposes. Unrestricted funds are funds which are not designated or restricted.

**2.2 Expenditure and liabilities**

**Liability recognition**

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.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

**Deferred Income**

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

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**Tangible fixed assets**

Tangible fixed assets are recorded at cost or, in cases where assets are donated to the charity, at valuation at time of acquisition.

**Depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant & Machinery	25% Straight Line on cost
Motor Vehicles	25% Straight Line on cost

**Stock**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The company is limited by guarantee and is a charity registered with the Charity Commission and is not, therefore, subject to corporation tax.

**England Deaf Rugby Union**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31st MAY 2022**

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>3 Incoming resources</b>				
<b>3.1 Voluntary Income</b>				
Donations	0	0	0	0
Sponsorship & Grants	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>3.2 Income from charitable activities</b>				
Merchandise Sales	433	0	433	23
Membership	1,430	0	1,430	0
Other Activities	52,222	0	0	0
	<u>54,085</u>	<u>0</u>	<u>1,863</u>	<u>23</u>
<b>3.3 Other Incoming resources</b>				
Investment income	0	0	0	0
Misc income	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Income</b>	<u>54,085</u>	<u>0</u>	<u>1,863</u>	<u>23</u>

**England Deaf Rugby Union**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31st MAY 2022**

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>4 Resources expended</b>				
<b>4.1 Costs of generating funds</b>				
Costs of generating voluntary income	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4.2 Charitable activities</b>				
Kit	0	0	0	0
Merchandise	0	0	0	0
Coaches	0	0	0	0
Physio	324	0	324	0
Communicators	0	0	0	0
Player Expenses	0	0	0	0
Venue Hire	0	0	0	0
Tour Costs	7,592	0	7,592	0
Event Costs	0	0	0	0
Catering	0	0	0	0
Accommodation	0	0	0	0
Website	0	0	0	0
Stationery	0	0	0	0
Postage	0	0	0	0
Advertising & Marketing	0	0	0	0
Travel	1,362	0	1,362	0
Insurance	0	0	0	0
Subscriptions	0	0	0	0
Computer Equipment	0	0	0	0
Sundry	2,543	0	2,543	738
	<b>11,821</b>	<b>0</b>	<b>11,821</b>	<b>738</b>
<b>4.3 Governance costs</b>				
Professional Fees	0	0	0	0
Accountancy fees	400	0	400	360
Bank Charges	0	0	0	0
Depreciation	0	0	0	237
Gain/Loss on Fixed Asset	-	0	0	0
	<b>400</b>	<b>-</b>	<b>400</b>	<b>597</b>
<b>Total resources expended</b>	<b>12,221</b>	<b>0</b>	<b>12,221</b>	<b>1,335</b>

**England Deaf Rugby Union**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31st MAY 2022**

**5 Fees for the examination of the accounts**

	2022	2021
	£	£
Independent examiner's fees	468	462
Other fees paid to the independent examiner	0	0
	<u>468</u>	<u>462</u>

**6 Staff costs and numbers**

	2022	2021
	£	£
Gross Wages and Salaries	0	0
National Insurance Contributions	0	0
Pension	0	0
Total staff costs	<u>0</u>	<u>0</u>

The average monthly number of employees during the year were as follows :

Administration	<u>0</u>	<u>0</u>
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No employees received employee benefits for the reporting period.

**7 Payments to trustees**

The trustees are not entitled to, nor did they receive, any remuneration during the year.  
The trustees may be reimbursed for travelling and other costs incurred by them on charitable activities.

**8 Tangible fixed assets**

	Plant & Machinery	Motor Vehicles	Total
<b>Cost :</b>			
Cost brought forward 1 June 2021	2,612	0	2,612
Additions	0	0	0
Disposals	0	0	0
As at 31st May 2022	<u>2,612</u>	<u>0</u>	<u>2,612</u>
<b>Depreciation :</b>			
Depreciation brought forward 1 June 2021	2,612	0	2,612
Charge for the year	0	0	0
As at 31st May 2022	<u>2,612</u>	<u>0</u>	<u>2,612</u>
<b>Net Book Value</b>			
As at 31st May 2022	<u>0</u>	<u>0</u>	<u>0</u>
As at 31st May 2021	<u>0</u>	<u>0</u>	<u>0</u>

**9 Stocks**

	2022	2021
	£	£
Charitable activities:		
Opening	7,095	7,095
Added in period	0	0
Expenses in period	(6,095)	0
Impaired	0	0
Closing	<u>1,000</u>	<u>7,095</u>

# England Deaf Rugby Union

(A Company Limited by Guarantee)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31st MAY 2022

### 10 Debtors and prepayments

	2022	2021
	£	£
Trade Debtors	0	0
Prepayments	0	48,419
	<u>0</u>	<u>48,419</u>

### 11 Creditors falling due within one year

	2022	2021
	£	£
Trade Creditors	118	0
Accruals	400	385
VAT	(203)	(153)
Other Creditors	0	85,292
	<u>315</u>	<u>85,524</u>

### 12 Obligations under hire purchase contracts

No hire purchase or lease contracts have been entered into during the period.

### 13 Contingent liabilities

There were no contingent liabilities at 31st May 2022

### 14 Cash at bank and in hand

	2022	2021
	£	£
Cash	0	0
Bank accounts	72,097	60,377
Prepaid Cards	2,935	3,486
	<u>75,032</u>	<u>63,863</u>

### 15 Movement in funds

	Balance 01-Jun-21 £	Income £	Expenditure £	Balance 31-May-22 £
Restricted Funds	0	0	0	0
Unrestricted Funds				
General Fund	33,853	54,085	(12,221)	75,717
	<u>33,853</u>	<u>54,085</u>	<u>(12,221)</u>	<u>75,717</u>

## England Deaf Rugby Union

(A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31st MAY 2022

#### 16 Analysis of net assets between funds

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Tangible Fixed Assets	0	0	0	0
Investments	0	0	0	0
Net Current Assets	75,717	0	75,717	33,853
Long Term Liabilities	0	0	0	0
<b>Balance at 31 May 2020</b>	<b>75,717</b>	<b>0</b>	<b>75,717</b>	<b>33,853</b>

#### 17 Related party transactions

##### 17.1 Control

Throughout the year the charity was wholly controlled by the board of trustees.

##### 17.2 Other Related Parties

During the year there were no transactions with related parties.

#### 18 Called up share capital

The company is limited by guarantee and does not have share capital