

THE RUGBY FIVES ASSOCIATION

England & Wales · Charity number 1136872

Details

Other names	RFA
Status	Registered
Legal form	Charitable company
Company number	04837244
Registered	2010-07-14
Register	View on the Charity Commission register

Contact

Address	120 Beech Road Headington Oxford OX3 7SJ
Phone	07989350165
Email	chris.blakeley@rugbyfives.com
Website	https://therfa.uk

Activities

Objects: A TO PROMOTE COMMUNITY PARTICIPATION IN THE SPORT OF RUGBY FIVES AND SUCH OTHER AMATEUR SPORTS AS THE TRUSTEES SHALL DETERMINE BY PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES FOR THE PLAYING OF RUGBY FIVES (FACILITIES MEANS, LAND BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES)B TO ADVANCE PHYSICAL EDUCATION OF YOUNG PERSONS BY ASSISTING IN THE PROVISION OF FACILITIES FOR THE PLAYING AND LEARNING OF RUGBY FIVES IN SCHOOLS AND UNIVERSITIES

Activities: Acting as the Governing body for the game of Rugby Fives. Organising open tournaments and matches for the public and for schools and ensuring all activities are for the public benefit.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Amateur Sport
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£47,487	£45,730	-	-
2024-07-31	£36,713	£32,655	-	-
2023-07-31	£45,793	£25,317	-	-
2022-07-31	£67,902	£29,691	-	-
2021-07-31	£32,712	£35,442	-	-

Trustees

Name	Role	Appointed
ALEXANDER DAVID BENTLEY SMITH		
Andrew David Passey		2022-09-22
Charles Galt BROOKS		2011-10-18
HAMISH BUCHANAN		
Helena Grace Tunks		2024-01-08
James Alexander David Tilston		2021-05-12
Lewis Graham Keates		2024-09-19
Louise Marion Mathias		2019-09-04
Stuart James KIRBY		2011-10-12
William James Lyons		2024-09-19

THE RUGBY FIVES ASSOCIATION

England & Wales - Charity number 1136872

Accounts



The Rugby Fives Association
(A company limited by guarantee)

**Report and Financial Statements
For the Year Ended 31 July 2025**

**Charity number 1136872
Company number 04837244**



The Rugby Fives Association
(A company limited by guarantee)

Financial Statements
For the Year Ended 31 July 2025

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The Rugby Fives Association
Legal and Administrative Information

Reference and Administrative Information

Charity Name: The Rugby Fives Association (RFA)

Charity registration number: 1136872

Company registration number: 04837244

Registered Office and
operational address: 120 Beech Road
Headington
Oxford
OX3 7SJ

Board of Directors/Trustees

A S Passey	President
C R Blakeley	
C G Brooks	
N H Buchanan	
D Butler	
L G Keates	(appointed 19 September 2024)
S J Kirby	
W J Lyons	(appointed 19 September 2024)
L M Mathias	
J E McIntyre	(resigned 19 September 2024)
A D B Smith	
J A D Tilston	Treasurer
H G Tunks	(appointed 8 January 2024)

Secretary

C R Blakeley

Independent Examiner

P de Winton FCA



**The Rugby Fives Association
Trustees' Report
for the year ended 31 July 2025**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The Trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Rugby Fives Association was set up to promote community participation in the sport of Rugby Fives and such other amateur sports as the trustees shall determine by providing or assisting in the provision of facilities for the playing of Rugby Fives (facilities means land, buildings, equipment and organising sporting activities).

The charity also aims to advance physical education of young persons by assisting in the provision of facilities for the playing and learning of Rugby Fives in schools and universities.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, the RFA continued to support the playing of Rugby Fives at schools and clubs. The Trustees have developed and are implementing a strategy aimed at sustaining, nurturing and growing the game of Rugby Fives.

The RFA issued grants totalling £12,383 (2024 - £3,045) in the current year in respect of the subsidising of training and equipment. Further details of the grants issued are set out in note 8 to the accounts.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities on page 7 shows total incoming resources of £47,487 (2024 - £36,713) and net outgoing resources of £45,730 (2024 - £32,655) for the year.

The main drivers for the increase in income compared to the prior year include an increase in the value of one-off donations to £6,675 (2024 - £1,964) which relate primarily to donations received for the purpose of renovating the courts at Stoke Newington School, and Gift Aid claimed in the year to £6,340 (2024 - £Nil).

The main drivers for the increase in expenditure relate to increased levels of grants issued of £12,383 (2024 - £3,045), the expanded subsidisation of student travel and accommodation costs at tournaments of £4,769 (2024 - £2,810), and the subsidisation of coaches at clubs of £2,138 (2024 - £Nil).

Reserves Policy

Unrestricted funds stand at £104,930 (2024 - £100,280) which are held to cover future outgoings and provide resources for future grants for court building and coaching (See Note 2).



**The Rugby Fives Association
Trustees' Report - continued
for the year ended 31 July 2025**

Reserves Policy - continued

Restricted funds stand at £12,859 (2024 - £15,751) which are held to cover future outgoings and provide resources for future grants for court building and coaching (See Note 2).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is constituted as a company limited by guarantee, incorporated on 18 July 2003 and registered as a charity on 14 July 2010. The company was established under a Memorandum of Association, as amended by special resolution on 16 June 2010, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of New Trustees

The charity's board has the power to appoint any persons to be a trustee of the charity. Trustees appointed during the year and new trustees are ratified at the Annual General Meeting.

Organisational structure

The board of Trustees oversees the operation of the charity, assisted by a small number of volunteers.

Financial risk management objectives and policies

The Trustees review the finances and associated risks at each trustees' meeting.

Trustees and Directors

The Trustees and the Directors are the group of people charged with the governance of the charity. During the year no Trustee or Director had any significant financial interest in the charity.

The details of all benefits and expenses reclaimed from the charity by the board of Trustees are set out in note 5 to the accounts.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of Trustees on 19 November 2025 and signed on its behalf by:

J A D Tilston
Treasurer



**The Rugby Fives Association
Independent Examiner's Report to the Trustees
for the year ended 31 July 2025**

Independent examiner's report to the trustees of The Rugby Fives Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

P de Winton

P de Winton FCA
Independent Examiner
14 November 2025



The Rugby Fives Association
Statement of Financial Activities
(Including Summary Income and Expenditure Account)
for the year ended 31 July 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME					
Income and endowments from:					
Donations and legacies	3	28,884	7,448	36,332	25,535
Charitable activities	3	8,467	-	8,467	7,156
Other trading activities	3	1,257	-	1,257	2,621
Investments	3	1,345	-	1,345	1,401
Other	3	86	-	86	-
Total		40,038	7,448	47,487	36,713
EXPENDITURE					
Expenditure on:					
Raising funds	4	186	-	186	383
Charitable activities	4	35,210	10,341	45,551	31,552
Other	4	(8)	-	(8)	719
Total		35,389	10,341	45,730	32,655
NET INCOME/(EXPENDITURE) BEFORE TAX		4,650	(2,893)	1,757	4,059
Tax payable		-	-	-	-
NET INCOME/(EXPENDITURE)		4,650	(2,893)	1,757	4,059
Transfers between funds		-	-	-	-
Net movement in funds		4,650	(2,893)	1,757	4,059
RECONCILIATION OF FUNDS					
Total funds brought forward		100,280	15,751	116,031	111,972
TOTAL FUNDS CARRIED FORWARD		104,930	12,859	117,788	116,031

The notes form part of these financial statements



**The Rugby Fives Association
Balance Sheet
31 July 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	237	-	237	400
Total		237	-	237	400
CURRENT ASSETS					
Debtors	10	2,801	-	2,801	917
Cash at bank and in hand		105,932	12,859	118,791	115,290
Total		108,733	12,859	121,592	116,207
CREDITORS					
Amounts falling due within one year	11	(4,041)	-	(4,041)	(576)
NET CURRENT ASSETS		104,692	12,859	117,551	115,631
TOTAL ASSETS LESS CURRENT LIABILITIES		104,930	12,859	117,788	116,031
NET ASSETS		104,930	12,859	117,788	116,031
FUNDS					
Unrestricted funds	12	104,930		104,930	100,280
Restricted funds			12,859	12,859	15,751
TOTAL FUNDS		104,930	12,859	117,788	116,031

The charitable company is entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The notes form part of these financial statements



**The Rugby Fives Association
Balance Sheet - continued
31 July 2025**

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 November 2025 and were signed on its behalf by:

J A D Tilston
Treasurer



**The Rugby Fives Association
Notes to the Financial Statements
for the year ended 31 July 2025**

1. BASIS OF PREPARATION

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

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. The 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

Regulatory requirements mean that the trustees are obliged to take into account all available information about the future, for at least, but not limited to, the period of 12 months from the date the accounts are approved. In accordance with these requirements, and taking into account the challenges of financial forecasting in the current circumstances, the Board is satisfied that reasonable financial assumptions have been incorporated in financial projections for the period subsequent to the year end and until July 2026. The Board considers that mitigating actions would be effective and sufficient to ensure the charity's continued viability.

For these reasons and based on the assessment undertaken, the Board confirms it has a reasonable expectation that the charity will be able to continue in operation and meet its liabilities as they fall due over the period of the assessment to the end of July 2026.

2. ACCOUNTING POLICIES

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.

Grants and donations are only included in the SoFA when the above general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.



**The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2025**

2. ACCOUNTING POLICIES - continued

Expenditure and Liabilities

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered.

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.

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.

Where there are no conditions attaching to the grant, a liability for the full funding obligation is recognised.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Laptop - straight line over 5 years

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2025

3. INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Analysis of income				
Donations and legacies				
Donations and gifts	5,104	7,448	12,552	7,654
Gift Aid	6,340	-	6,340	-
Membership subscriptions equivalent to donations	17,050	-	17,050	17,115
Other	390	-	390	766
Total	28,884	7,448	36,332	25,535
Charitable activities				
Tournament entry fees	8,467	-	8,467	7,156
Total	8,467	-	8,467	7,156
Other trading activities				
Membership subscriptions as payment for goods & services	1,240	-	1,240	1,610
Merchandise sales	17	-	17	524
Training courses	-	-	-	487
Total	1,257	-	1,257	2,621
Income from investments				
Interest income	1,345	-	1,345	1,401
Total	1,345	-	1,345	1,401
Other				
Other income	86	-	86	-
Total	86	-	86	-
TOTAL INCOME	40,038	7,448	47,487	36,713

All income in the prior year was unrestricted except for £4,948 of donations made to the Courts Fund and £2,500 of donations made to the Jesters Fund.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2025

4. EXPENDITURE

Analysis of expenditure	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Expenditure on raising funds				
100 Club prize payments	186	-	186	383
Total	186	-	186	383
Expenditure on charitable activities				
Charity management & administration	12,027	60	12,087	10,774
Charity running costs	3,274	-	3,274	2,176
Grants issued	5,655	6,728	12,383	3,045
Tournament & trophy costs	14,254	3,554	17,808	13,864
Other running costs	-	-	-	1,694
Total	35,210	10,341	45,551	31,552
Other expenditure				
Other expenditure	(8)	-	(8)	719
Total	(8)	-	(8)	719
TOTAL EXPENDITURE	35,389	10,341	45,730	32,655

A breakdown of Charity management & administration costs is set out in the table below.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2025

4. EXPENDITURE - continued

Analysis of expenditure	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Charity management & administration				
Bank charges	60	60	120	120
Branding	455	-	455	-
Brochures and reviews	1,601	-	1,601	2,322
Depreciation	164	-	164	164
Development Officer costs	2,834	-	2,834	1,638
Direct debit charges	844	-	844	978
Secretarial costs	3,408	-	3,408	4,422
Software expenses	524	-	524	234
Coaching costs	2,138	-	2,138	-
Trustee travel expenses	-	-	-	897
TOTAL EXPENDITURE	12,027	60	12,087	10,774

5. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration totalling £370 (2024 - £980) was paid to the company secretary of the charity who is a director of the company.

Travel costs of £Nil (2024 - £897) were also paid to the directors, who are also trustees.

No remuneration or other benefits of employment with the charity or a related entity were received by the trustees during the year.

6. FEES FOR EXAMINATION OF THE ACCOUNTS

No remuneration or other benefits were paid in respect of the independent examiner's review of the accounts or in respect of any other examinations of the accounts.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME			
Income and endowments from:			
Donations and legacies	22,230	3,305	25,535
Charitable activities	7,156	-	7,156
Other trading activities	2,621	-	2,621
Investments	1,401	-	1,401
Other	-	-	-
Total	33,408	3,305	36,713
EXPENDITURE			
Expenditure on:			
Raising funds	383	-	383
Charitable activities	29,103	2,449	31,552
Other	719	-	719
Total	30,205	2,449	32,655
NET INCOME/(EXPENDITURE)	3,203	856	4,059
RECONCILIATION OF FUNDS	3,203	856	4,059
Total funds brought forward	97,077	14,895	111,972
TOTAL FUNDS CARRIED FORWARD	100,280	15,751	116,031



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2025

8. GRANTMAKING

The RFA issued total grants of £12,383 in 2025 (2024 - £3,045). Details of the grants issued in the year are summarised below.

Institution	Purpose	2025 Total £
St Andrew's Prep School	Installation of glass back wall on Fives Court	6,728
Stoke Newington School	Subsidising of coaching and equipment	5,655
		12,383

Details of the grants issued in the prior year are summarised below.

Institution	Purpose	2024 Total £
Stoke Newington School	Subsidising of coaching and equipment	3,045
		3,045



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2025

9. TANGIBLE FIXED ASSETS

	Laptop £	Total £
COST		
At 1 August 2024	818	818
Additions	-	-
At 31 July 2025	<u>818</u>	<u>818</u>
DEPRECIATION		
At 1 August 2024	418	418
Charge for year	<u>164</u>	<u>164</u>
At 31 July 2025	<u>581</u>	<u>581</u>
NET BOOK VALUE		
At 31 July 2025	<u>237</u>	<u>237</u>
At 31 July 2024	<u>400</u>	<u>400</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	<u>2,801</u>	<u>917</u>
	<u>2,801</u>	<u>917</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	3,045	-
Accruals and deferred income	<u>996</u>	<u>576</u>
	<u>4,041</u>	<u>576</u>



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2025

12. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	Transfers between funds £	At 31.7.25 £
Unrestricted funds				
General fund	93,240	4,210	-	97,451
100 Club fund	5,496	439	-	5,935
President's Cup fund	329	-	-	329
Alex Wilson Plate fund	1,215	-	-	1,215
	100,280	4,650	-	104,930
Restricted funds				
Courts fund	14,424	(1,839)	-	12,584
Jesters fund	1,328	(1,054)	-	274
	15,751	(2,893)	-	12,859
TOTAL FUNDS	116,031	1,757	-	117,788

Net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	39,510	(35,300)	-	4,210
100 Club fund	528	(89)	-	439
President's Cup fund	-	-	-	-
Alex Wilson Plate fund	-	-	-	-
	40,038	(35,389)	-	4,650
Restricted funds				
Courts fund	4,948	(6,788)	-	(1,839)
Jesters fund	2,500	(3,554)	-	(1,054)
	7,448	(10,341)	-	(2,893)
TOTAL FUNDS	47,487	(45,730)	-	1,757



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2025

12. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	Transfers between funds £	At 31.7.24 £
Unrestricted funds				
General fund	91,543	1,698	-	93,240
100 Club fund	5,113	383	-	5,496
President's Cup fund	421	(92)	-	329
Alex Wilson Plate fund	-	1,215	-	1,215
	97,076	3,388	-	100,280
Restricted funds				
Courts fund	13,659	765	-	14,424
Jesters fund	1,237	91	-	1,328
	14,896	856	-	15,751
TOTAL FUNDS	111,972	4,059	-	116,031

Comparative net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	31,427	(29,730)	-	1,698
100 Club fund	766	(383)	-	383
President's Cup fund	-	(92)	-	(92)
Alex Wilson Plate fund	1,215	-	-	1,215
	33,408	(30,205)	-	3,203
Restricted funds				
Courts fund	805	(40)	-	765
Jesters fund	2,500	(2,409)	-	91
	3,305	(2,449)	-	856
TOTAL FUNDS	36,713	(32,655)	-	4,059



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2025

12. MOVEMENT IN FUNDS – continued

Purpose of fund

Fund	Type	Purpose
General fund	Unrestricted	The RFA's general trading fund
100 Club fund	Unrestricted	Management of funds raised through the 100 Club scheme
President's Cup fund	Unrestricted	Management of funds donated for the purpose of the repair, renovation or replacement of trophies
Alex Wilson Plate Fund	Unrestricted	Management of funds donated in memory of the late Alex Wilson for the purpose of purchasing a new plate trophy for the North of England Tournament
Courts fund	Restricted	Management of funds donated for the purpose of repair, renovation or construction of Fives Courts
Jesters fund	Restricted	Management of funds donated by the Jesters Club, used for the purpose of subsidising student travel and accommodation at Fives tournaments

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

14. COMPANY LIMITED BY GUARANTEE

The company has no share capital but it is a charitable company limited by guarantee. At 31 July 2025 there were 493 (2024 – 472) individual members, 33 (2024 – 33) school members and 27 (2024 – 26) club members, each of whose liability is limited to £1.

THE RUGBY FIVES ASSOCIATION

England & Wales - Charity number 1136872

Accounts



The Rugby Fives Association
(A company limited by guarantee)

**Report and Financial Statements
For the Year Ended 31 July 2024**

**Charity number 1136872
Company number 04837244**



The Rugby Fives Association
(A company limited by guarantee)

Financial Statements
For the Year Ended 31 July 2024

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The Rugby Fives Association
Legal and Administrative Information

Reference and Administrative Information

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Charity registration number: 1136872

Company registration number: 04837244

Registered Office and
operational address: 506 Blazer Court
28a St John's Wood Road
London
NW8 7JY

Board of Directors/Trustees

J E McIntyre	President
A S Passey	
C R Blakeley	
C G Brooks	
N H Buchanan	
D Butler	
S J Kirby	
L M Mathias	
D S Parlby	(resigned 28 October 2023)
A D B Smith	
J A D Tilston	Treasurer
D C Tristao	(resigned 28 October 2023)
H G Tunks	(appointed 8 January 2024)

Secretary

C R Blakeley

Independent Examiner

P de Winton FCA



**The Rugby Fives Association
Trustees' Report
for the year ended 31 July 2024**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2024. The Trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Rugby Fives Association was set up to promote community participation in the sport of Rugby Fives and such other amateur sports as the trustees shall determine by providing or assisting in the provision of facilities for the playing of Rugby Fives (facilities means land, buildings, equipment and organising sporting activities).

The charity also aims to advance physical education of young persons by assisting in the provision of facilities for the playing and learning of Rugby Fives in schools and universities.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, the RFA continued to support the playing of Rugby Fives at schools and clubs. The Trustees have developed and are implementing a strategy aimed at sustaining, nurturing and growing the game of Rugby Fives.

The RFA issued grants totalling £3,045 (2023 - £4,415) in the current year in respect of the subsidising of training and equipment. Further details of the grants issued are set out in note 8 to the accounts.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities on page 7 shows total incoming resources of £36,713 (2023 - £45,793) and net outgoing resources of £32,655 (2023 - £25,317) for the year.

The main drivers for the reduction in income compared to the prior year include a reduction in the value of one-off donations to £1,964 (2023 - £10,119), contributions to the RFA's Patronage Scheme which generated £2,815 (2023 - £3,365), and Gift Aid claimed in the year to £Nil (2023 - £2,139).

Reserves Policy

Unrestricted funds stand at £100,280 (2023 - £97,077) which are held to cover future outgoings and provide resources for future grants for court building and coaching (See Note 2).



**The Rugby Fives Association
Trustees' Report - continued
for the year ended 31 July 2024**

Reserves Policy - continued

Restricted funds stand at £15,751 (2023 - £14,895) which are held to cover future outgoings and provide resources for future grants for court building and coaching (See Note 2).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is constituted as a company limited by guarantee, incorporated on 18 July 2003 and registered as a charity on 14 July 2010. The company was established under a Memorandum of Association, as amended by special resolution on 16 June 2010, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of New Trustees

The charity's board has the power to appoint any persons to be a trustee of the charity. Trustees appointed during the year and new trustees are ratified at the Annual General Meeting.

Organisational structure

The board of Trustees oversees the operation of the charity, assisted by a small number of volunteers.

Financial risk management objectives and policies

The Trustees review the finances and associated risks at each trustees' meeting.

Trustees and Directors

The Trustees and the Directors are the group of people charged with the governance of the charity. During the year no Trustee or Director had any significant financial interest in the charity.

The details of all benefits and expenses reclaimed from the charity by the board of Trustees are set out in note 5 to the accounts.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of Trustees on 19 September 2024 and signed on its behalf by:

J A D Tilston
Treasurer



**The Rugby Fives Association
Independent Examiner's Report to the Trustees
for the year ended 31 July 2024**

Independent examiner's report to the trustees of The Rugby Fives Association ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

P de Winton

P de Winton FCA
Independent Examiner
19 September 2024



The Rugby Fives Association
Statement of Financial Activities
(Including Summary Income and Expenditure Account)
for the year ended 31 July 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME					
Income and endowments from:					
Donations and legacies	3	22,230	3,305	25,535	36,309
Charitable activities	3	7,156	-	7,156	7,136
Other trading activities	3	2,621	-	2,621	1,665
Investments	3	1,401	-	1,401	633
Other	3	-	-	-	50
Total		33,408	3,305	36,713	45,793
EXPENDITURE					
Expenditure on:					
Raising funds	4	383	-	383	400
Charitable activities	4	29,103	2,449	31,552	24,867
Other	4	719	-	719	50
Total		30,205	2,449	32,655	25,317
NET INCOME/(EXPENDITURE) BEFORE TAX		3,203	856	4,059	20,476
Tax payable		-	-	-	-
NET INCOME/(EXPENDITURE)		3,203	856	4,059	20,476
Transfers between funds		-	-	-	-
Net movement in funds		3,203	856	4,059	20,476
RECONCILIATION OF FUNDS					
Total funds brought forward		97,077	14,895	111,972	91,496
TOTAL FUNDS CARRIED FORWARD		100,280	15,751	116,031	111,972

The notes form part of these financial statements



**The Rugby Fives Association
Balance Sheet
31 July 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	400	-	400	564
Total		400	-	400	564
CURRENT ASSETS					
Debtors	10	917	-	917	1,045
Cash at bank and in hand		99,539	15,751	115,290	110,513
Total		100,456	15,751	116,207	111,558
CREDITORS					
Amounts falling due within one year	11	(576)	-	(576)	(149)
NET CURRENT ASSETS		99,880	15,751	115,631	111,408
TOTAL ASSETS LESS CURRENT LIABILITIES		100,280	15,751	116,031	111,972
NET ASSETS		100,280	15,751	116,031	111,972
FUNDS					
Unrestricted funds	12	100,280		100,280	97,077
Restricted funds			15,751	15,751	14,895
TOTAL FUNDS		100,280	15,751	116,031	111,972

The charitable company is entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The notes form part of these financial statements



**The Rugby Fives Association
Balance Sheet - continued
31 July 2024**

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2024 and were signed on its behalf by:

J A D Tilston
Treasurer



**The Rugby Fives Association
Notes to the Financial Statements
for the year ended 31 July 2024**

1. BASIS OF PREPARATION

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

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. The 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

Regulatory requirements mean that the trustees are obliged to take into account all available information about the future, for at least, but not limited to, the period of 12 months from the date the accounts are approved. In accordance with these requirements, and taking into account the challenges of financial forecasting in the current circumstances, the Board is satisfied that reasonable financial assumptions have been incorporated in financial projections for the period subsequent to the year end and until July 2024. The Board considers that mitigating actions would be effective and sufficient to ensure the charity's continued viability.

For these reasons and based on the assessment undertaken, the Board confirms it has a reasonable expectation that the charity will be able to continue in operation and meet its liabilities as they fall due over the period of the assessment to the end of July 2025.

2. ACCOUNTING POLICIES

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.

Grants and donations are only included in the SoFA when the above general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.



**The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2024**

2. ACCOUNTING POLICIES - continued

Expenditure and Liabilities

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered.

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.

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.

Where there are no conditions attaching to the grant, a liability for the full funding obligation is recognised.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Laptop - straight line over 5 years

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2024

3. INCOME

			2024	2023
Analysis of income	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations and legacies				
Donations and gifts	4,349	3,305	7,654	16,093
Gift Aid	-	-	-	2,139
Membership subscriptions equivalent to donations	17,115	-	17,115	17,220
Other	766	-	766	858
Total	22,230	3,305	25,535	36,309
Charitable activities				
Tournament entry fees	7,156	-	7,156	7,136
Total	7,156	-	7,156	7,136
Other trading activities				
Membership subscriptions as payment for goods & services	1,610	-	1,610	1,570
Merchandise sales	524	-	524	95
Training courses	487	-	487	-
Total	2,621	-	2,621	1,665
Income from investments				
Interest income	1,401	-	1,401	633
Total	1,401	-	1,401	633
Other				
Other income	-	-	-	50
Total	-	-	-	50
TOTAL INCOME	33,408	3,305	36,713	45,793

All income in the prior year was unrestricted except for £805 of donations made to the Courts Fund and £2,500 of donations made to the Jesters Fund.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2024

4. EXPENDITURE

Analysis of expenditure	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Expenditure on raising funds				
100 Club prize payments	383	-	383	400
Total	383	-	383	400
Expenditure on charitable activities				
Charity management & administration	10,734	40	10,774	5,943
Charity running costs	2,176	-	2,176	2,648
Grants issued	3,045	-	3,045	4,415
Tournament & trophy costs	11,454	2,409	13,864	10,876
Other running costs	1,694	-	1,694	985
Total	29,103	2,449	31,552	24,867
Other expenditure				
Other expenditure	719	-	719	50
Total	719	-	719	50
TOTAL EXPENDITURE	30,205	2,449	32,655	25,317

A breakdown of Charity management & administration costs is set out in the table below.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2024

4. EXPENDITURE - continued

Analysis of expenditure	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Charity management & administration				
Bank charges	80	40	120	115
Brochures and reviews	2,322	-	2,322	1,980
Depreciation	164	-	164	164
Development Officer costs	1,638	-	1,638	1,675
Direct debit charges	978	-	978	969
Secretarial costs	4,422	-	4,422	605
Software expenses	234	-	234	281
Trustee travel expenses	897	-	897	155
TOTAL EXPENDITURE	10,734	40	10,774	5,943

5. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration totalling £980 (2023 - £605) was paid to the company secretary of the charity who is a director of the company.

Travel costs of £334 (2023 - £155) were also paid to the directors, who are also trustees.

No remuneration or other benefits of employment with the charity or a related entity were received by the trustees during the year.

6. FEES FOR EXAMINATION OF THE ACCOUNTS

No remuneration or other benefits were paid in respect of the independent examiner's review of the accounts or in respect of any other examinations of the accounts.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £
INCOME			
Income and endowments from:			
Donations and legacies	33,899	2,410	36,309
Charitable activities	7,136	-	7,136
Other trading activities	1,665	-	1,665
Investments	633	-	633
Other	50	-	50
Total	43,383	2,410	45,793
EXPENDITURE			
Expenditure on:			
Raising funds	400	-	400
Charitable activities	23,030	1,837	24,867
Other	50	-	50
Total	23,480	1,837	25,317
NET INCOME/(EXPENDITURE)	19,903	573	20,476
RECONCILIATION OF FUNDS	19,903	573	20,476
Total funds brought forward	77,174	14,323	91,496
TOTAL FUNDS CARRIED FORWARD	97,077	14,895	111,972



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2024

8. GRANTMAKING

The RFA issued total grants of £3,045 in 2024 (2023 - £4,415). Details of the grants issued in the year are summarised below.

		2024
		Total
Institution	Purpose	£
Stoke Newington School	Subsidising of coaching and equipment	3,045
		3,045

Details of the grants issued in the prior year are summarised below.

		2023
		Total
Institution	Purpose	£
Manchester YMCA	Subsidising of coaching	500
Stoke Newington School	Subsidising of coaching and equipment	3,915
		4,415



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2024

9. TANGIBLE FIXED ASSETS

	Laptop £	Total £
COST		
At 1 August 2023	818	818
Additions	-	-
At 31 July 2024	<u>818</u>	<u>818</u>
DEPRECIATION		
At 1 August 2023	254	254
Charge for year	<u>164</u>	<u>164</u>
At 31 July 2024	<u>418</u>	<u>418</u>
NET BOOK VALUE		
At 31 July 2024	<u>400</u>	<u>400</u>
At 31 July 2023	<u>564</u>	<u>564</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>917</u>	<u>1,045</u>
	<u>917</u>	<u>1,045</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	<u>576</u>	<u>149</u>
	<u>576</u>	<u>149</u>



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2024

12. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	Transfers between funds £	At 31.7.24 £
Unrestricted funds				
General fund	91,543	1,698	-	93,240
100 Club fund	5,113	383	-	5,496
President's Cup fund	421	(92)	-	329
Alex Wilson Plate fund	-	1,215	-	1,215
	97,076	3,388	-	100,280
Restricted funds				
Courts fund	13,659	765	-	14,424
Jesters fund	1,237	91	-	1,328
	14,896	856	-	15,751
TOTAL FUNDS	111,972	4,059	-	116,031

Net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	31,427	(29,730)	-	1,698
100 Club fund	766	(383)	-	383
President's Cup fund	-	(92)	-	(92)
Alex Wilson Plate fund	1,215	-	-	1,215
	33,408	(30,205)	-	3,203
Restricted funds				
Courts fund	805	(40)	-	765
Jesters fund	2,500	(2,409)	-	91
	3,305	(2,449)	-	856
TOTAL FUNDS	36,713	(32,655)	-	4,059



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2024

12. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
General fund	71,487	20,055	-	91,543
100 Club fund	4,691	422	-	5,113
President's Cup fund	995	(574)	-	(574)
	77,173	19,903	-	97,076
Restricted funds				
Courts fund	13,309	350	-	13,659
Jesters fund	1,014	223	-	1,237
	14,323	573	-	14,896
TOTAL FUNDS	91,496	20,476	-	111,972

Comparative net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	42,461	(22,406)	-	20,055
100 Club fund	822	(400)	-	422
President's Cup fund	100	(674)	-	(574)
	43,383	(23,480)	-	19,903
Restricted funds				
Courts fund	410	(60)	-	350
Jesters fund	2,000	(1,777)	-	223
	2,410	(1,837)	-	573
TOTAL FUNDS	45,793	(25,317)	-	20,476



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2024

12. MOVEMENT IN FUNDS – continued

Purpose of fund

Fund	Type	Purpose
General fund	Unrestricted	The RFA's general trading fund
100 Club fund	Unrestricted	Management of funds raised through the 100 Club scheme
President's Cup fund	Unrestricted	Management of funds donated for the purpose of the repair, renovation or replacement of trophies
Alex Wilson Plate Fund	Unrestricted	Management of funds donated in memory of the late Alex Wilson for the purpose of purchasing a new plate trophy for the North of England Tournament
Courts fund	Restricted	Management of funds donated for the purpose of repair, renovation or construction of Fives Courts
Jesters fund	Restricted	Management of funds donated by the Jesters Club, used for the purpose of subsidising student travel and accommodation at Fives tournaments

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

14. COMPANY LIMITED BY GUARANTEE

The company has no share capital but it is a charitable company limited by guarantee. At 31 July 2024 there were 472 (2023 – 448) individual members, 33 (2023 – 33) school members and 26 (2023 – 26) club members, each of whose liability is limited to £1.

THE RUGBY FIVES ASSOCIATION

England & Wales - Charity number 1136872

Accounts



The Rugby Fives Association
(A company limited by guarantee)

**Report and Financial Statements
For the Year Ended 31 July 2023**

**Charity number 1136872
Company number 04837244**



The Rugby Fives Association
(A company limited by guarantee)

Financial Statements
For the Year Ended 31 July 2023

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**The Rugby Fives Association
Legal and Administrative Information**

Reference and Administrative Information

Charity Name: The Rugby Fives Association (RFA)

Charity registration number: 1136872

Company registration number: 04837244

Registered Office and
operational address: 506 Blazer Court
28a St John's Wood Road
London
NW8 7JY

Board of Directors/Trustees

J E McIntyre	President
A S Passey	(appointed 20 December 2022)
C R Blakeley	
C G Brooks	
N H Buchanan	
D Butler	
S J Kirby	
L M Mathias	
D S Parlby	
M J R Shaw	(resigned 20 December 2022)
A D B Smith	
J A D Tilston	Treasurer
D C Tristao	

Secretary

C R Blakeley

Independent Examiner

P de Winton FCA



**The Rugby Fives Association
Trustees' Report
for the year ended 31 July 2023**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The Trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Rugby Fives Association was set up to promote community participation in the sport of Rugby Fives and such other amateur sports as the trustees shall determine by providing or assisting in the provision of facilities for the playing of Rugby Fives (facilities means land, buildings, equipment and organising sporting activities).

The charity also aims to advance physical education of young persons by assisting in the provision of facilities for the playing and learning of Rugby Fives in schools and universities.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, the RFA continued to support the playing of Rugby Fives at schools and clubs. The Trustees have developed and are implementing a strategy aimed at sustaining, nurturing and growing the game of Rugby Fives.

The RFA issued grants totalling £4,415 (2022 - £6,893) in the current year in respect of the subsidising of training and equipment. Further details of the grants issued are set out in note 8 to the accounts.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities on page 7 shows total incoming resources of £45,793 (2022 - £67,902) and net outgoing resources of £25,317 (2022 - £29,691) for the year.

The main drivers for the reduction in income compared to the prior year include a reduction in the value of one-off donations to £10,119 (2022 - £22,622), contributions to the RFA's Patronage Scheme which generated £3,365 (2022 - £5,295), and the reduction in one-off income from the RFA Dinner held in 2022 of £Nil (2022 - £5,987).

Reserves Policy

Unrestricted funds stand at £97,077 (2022 - £77,174) which are held to cover future outgoings and provide resources for future grants for court building and coaching.



**The Rugby Fives Association
Trustees' Report - continued
for the year ended 31 July 2023**

Reserves Policy - continued

Restricted funds stand at £14,895 (2022 - £14,323) which are held to cover future outgoings and provide resources for future grants for court building and coaching.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is constituted as a company limited by guarantee, incorporated on 18 July 2003 and registered as a charity on 14 July 2010. The company was established under a Memorandum of Association, as amended by special resolution on 16 June 2010, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of New Trustees

The charity's board has the power to appoint any persons to be a trustee of the charity. Trustees appointed during the year and new trustees are ratified at the Annual General Meeting.

Organisational structure

The board of Trustees oversees the operation of the charity, assisted by a small number of volunteers.

Financial risk management objectives and policies

The Trustees review the finances and associated risks at each trustees' meeting.

Trustees and Directors

The Trustees and the Directors are the group of people charged with the governance of the charity. During the year no Trustee or Director had any significant financial interest in the charity.

The details of all benefits and expenses reclaimed from the charity by the board of Trustees are set out in note 5 to the accounts.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of Trustees on 21 September 2023 and signed on its behalf by:

J A D Tilston
Treasurer



**The Rugby Fives Association
Independent Examiner's Report to the Trustees
for the year ended 31 July 2023**

Independent examiner's report to the trustees of The Rugby Fives Association ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

P de Winton FCA
Independent Examiner
21 September 2023



The Rugby Fives Association
Statement of Financial Activities
(Including Summary Income and Expenditure Account)
for the year ended 31 July 2023

		Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	Notes	£	£	£	£
INCOME					
Income and endowments from:					
Donations and legacies	3	33,899	2,410	36,309	52,820
Charitable activities	3	7,136	-	7,136	13,333
Other trading activities	3	1,665	-	1,665	1,613
Investments	3	633	-	633	17
Other	3	50	-	50	120
Total		43,383	2,410	45,793	67,902
EXPENDITURE					
Expenditure on:					
Raising funds	4	400	-	400	4,090
Charitable activities	4	23,030	1,837	24,867	24,435
Other	4	50	-	50	1,166
Total		23,480	1,837	25,317	29,691
NET INCOME/(EXPENDITURE) BEFORE TAX		19,903	573	20,476	38,212
Tax payable		-	-	-	-
NET INCOME/(EXPENDITURE)		19,903	573	20,476	38,212
Transfers between funds		-	-	-	-
Net movement in funds		19,903	573	20,476	38,212
RECONCILIATION OF FUNDS					
Total funds brought forward		77,174	14,323	91,496	53,285
TOTAL FUNDS CARRIED FORWARD		97,077	14,895	111,972	91,496

The notes form part of these financial statements



**The Rugby Fives Association
Balance Sheet
31 July 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	564	-	564	728
Total		564	-	564	728
CURRENT ASSETS					
Debtors	10	1,045	-	1,045	732
Cash at bank and in hand		95,618	14,895	110,513	90,488
Total		96,663	14,895	111,558	91,220
CREDITORS					
Amounts falling due within one year	11	(149)	-	(149)	(452)
NET CURRENT ASSETS		96,513	14,895	111,408	90,768
TOTAL ASSETS LESS CURRENT LIABILITIES		97,077	14,895	111,972	91,496
NET ASSETS		97,077	14,895	111,972	91,496
FUNDS					
Unrestricted funds	12	97,077		97,077	77,173
Restricted funds			14,895	14,895	14,323
TOTAL FUNDS		97,077	14,895	111,972	91,496

The charitable company is entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The notes form part of these financial statements



The Rugby Fives Association
Balance Sheet - continued
31 July 2023

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2023 and were signed on its behalf by:

J A D Tilston
Treasurer



**The Rugby Fives Association
Notes to the Financial Statements
for the year ended 31 July 2023**

1. BASIS OF PREPARATION

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

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. The 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

Regulatory requirements mean that the trustees are obliged to take into account all available information about the future, for at least, but not limited to, the period of 12 months from the date the accounts are approved. In accordance with these requirements, and taking into account the challenges of financial forecasting in the current circumstances, the Board is satisfied that reasonable financial assumptions have been incorporated in financial projections for the period subsequent to the year end and until July 2024. The Board considers that mitigating actions would be effective and sufficient to ensure the charity's continued viability.

For these reasons and based on the assessment undertaken, the Board confirms it has a reasonable expectation that the charity will be able to continue in operation and meet its liabilities as they fall due over the period of the assessment to the end of July 2024.

2. ACCOUNTING POLICIES

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.

Grants and donations are only included in the SoFA when the above general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.



**The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2023**

2. ACCOUNTING POLICIES - continued

Expenditure and Liabilities

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered.

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.

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.

Where there are no conditions attaching to the grant, a liability for the full funding obligation is recognised.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Laptop - straight line over 5 years

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2023

3. INCOME

			2023	2022
Analysis of income	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations and legacies				
Donations and gifts	13,683	2,410	16,093	30,387
Gift Aid	2,139	-	2,139	4,337
Membership subscriptions equivalent to donations	17,220	-	17,220	17,215
Other	858	-	858	881
Total	33,899	2,410	36,309	52,820
Charitable activities				
Tournament entry fees	7,136	-	7,136	7,346
RFA Dinner	-	-	-	5,987
Total	7,136	-	7,136	13,333
Other trading activities				
Membership subscriptions as payment for goods & services	1,570	-	1,570	1,585
Merchandise sales	95	-	95	28
Total	1,665	-	1,665	1,613
Income from investments				
Interest income	633	-	633	17
Total	633	-	633	17
Other				
Other income	50	-	50	120
Total	50	-	50	120
TOTAL INCOME	43,383	2,410	45,793	67,902

All income in the prior year was unrestricted except for £410 of donations made to the Courts Fund and £2,000 of donations made to the Jesters Fund.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2023

4. EXPENDITURE

Analysis of expenditure	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Expenditure on raising funds				
100 Club prize payments	400	-	400	409
Cost of RFA Dinner	-	-	-	3,681
Total	400	-	400	4,090
Expenditure on charitable activities				
Charity management & administration	5,883	60	5,943	4,368
Charity running costs	2,648	-	2,648	1,502
Grants issued	4,415	-	4,415	6,893
Tournament & trophy costs	9,099	1,777	10,876	11,672
Other running costs	985	-	985	-
Total	23,030	1,837	24,867	24,435
Other expenditure				
Other expenditure	50	-	50	1,166
Total	50	-	50	1,166
TOTAL EXPENDITURE	23,480	1,837	25,317	29,691

A breakdown of Charity management & administration costs is set out in the table below.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2023

4. EXPENDITURE - continued

Analysis of expenditure	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Charity management & administration				
Bank charges	55	60	115	70
Brochures and reviews	1,980	-	1,980	478
Depreciation	164	-	164	90
Development Officer costs	1,675	-	1,675	-
Direct debit charges	969	-	969	854
Secretarial costs	605	-	605	2,512
Software expenses	281	-	281	261
Trustee travel expenses	155	-	155	102
TOTAL EXPENDITURE	5,883	60	5,943	4,368

5. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration totalling £605 (2022 - £2,512) was paid to the company secretary of the charity who is a director of the company.

Travel costs of £155 (2022 - £102) were also paid to the directors, who are also trustees.

No remuneration or other benefits of employment with the charity or a related entity were received by the trustees during the year.

6. FEES FOR EXAMINATION OF THE ACCOUNTS

No remuneration or other benefits were paid in respect of the independent examiner's review of the accounts or in respect of any other examinations of the accounts.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £
INCOME			
Income and endowments from:			
Donations and legacies	50,410	2,410	52,820
Charitable activities	13,333	-	13,333
Other trading activities	1,613	-	1,613
Investments	17	-	17
Other	120	-	120
Total	65,492	2,410	67,902
EXPENDITURE			
Expenditure on:			
Raising funds	4,090	-	4,090
Charitable activities	19,082	5,353	24,435
Other	666	500	1,166
Total	23,838	5,853	29,691
NET INCOME/(EXPENDITURE)	41,654	(3,443)	38,212
RECONCILIATION OF FUNDS			
Total funds brought forward	35,519	17,765	53,285
TOTAL FUNDS CARRIED FORWARD	77,174	14,323	91,496



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2023

8. GRANTMAKING

The RFA issued total grants of £4,415 in 2023 (2022 - £6,893). Details of the grants issued in the year are summarised below.

		2023
		Total
Institution	Purpose	£
Manchester YMCA	Subsidising of coaching	500
Stoke Newington School	Subsidising of coaching and equipment	3,915
		4,415

Details of the grants issued in the prior year are summarised below.

		2022
		Total
Institution	Purpose	£
Christ's Hospital School	Conversion of squash court into Rugby Fives court	2,500
Mount Kelly (College)	Equipment	210
Stoke Newington School	Subsidising of coaching and equipment	4,183
		6,893



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2023

9. TANGIBLE FIXED ASSETS

	Laptop £	Total £
COST		
At 1 August 2022	818	818
Additions	-	-
At 31 July 2023	<u>818</u>	<u>818</u>
DEPRECIATION		
At 1 August 2022	90	90
Charge for year	<u>164</u>	<u>164</u>
At 31 July 2023	<u>254</u>	<u>254</u>
NET BOOK VALUE		
At 31 July 2023	<u>564</u>	<u>564</u>
At 31 July 2022	<u>728</u>	<u>728</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	<u>1,045</u>	<u>732</u>
	<u>1,045</u>	<u>732</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	<u>149</u>	<u>452</u>
	<u>149</u>	<u>452</u>



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2023

12. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
General fund	71,487	20,055	-	91,543
100 Club fund	4,691	422	-	5,113
President's Cup fund	995	(574)	-	(574)
	77,173	19,903	-	97,076
Restricted funds				
Courts fund	13,309	350	-	13,659
Jesters fund	1,014	223	-	1,237
	14,323	573	-	14,896
TOTAL FUNDS	91,496	20,476	-	111,972

Net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	42,461	(22,406)	-	20,055
100 Club fund	822	(400)	-	422
President's Cup fund	100	(674)	-	(574)
	43,383	(23,480)	-	19,903
Restricted funds				
Courts fund	410	(60)	-	350
Jesters fund	2,000	(1,777)	-	223
	2,410	(1,837)	-	573
TOTAL FUNDS	45,793	(25,317)	-	20,476



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2023

12. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	31,225	40,261	-	71,487
100 Club fund	4,294	397	-	4,691
President's Cup fund	-	995	-	995
	35,519	41,653	-	77,173
Restricted funds				
Courts fund	15,429	(2,120)	-	13,309
Jesters fund	1,337	(1,323)	1,000	1,014
Young RFA fund	1,000	-	(1,000)	-
	17,765	(3,443)	-	14,323
TOTAL FUNDS	53,285	38,212	-	91,496

Comparative net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	63,691	(23,429)	-	40,262
100 Club fund	806	(409)	-	397
President's Cup fund	995	-	-	995
	65,492	(23,838)	-	41,654
Restricted funds				
Courts fund	410	(2,530)	-	(2,120)
Jesters fund	2,000	(3,323)	1,000	(1,323)
Young RFA fund	-	-	(1,000)	-
	2,410	(5,853)	-	(3,443)
TOTAL FUNDS	67,902	(29,691)	-	38,212



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2023

12. MOVEMENT IN FUNDS – continued

Purpose of fund

Fund	Type	Purpose
General fund	Unrestricted	The RFA's general trading fund
100 Club fund	Unrestricted	Management of funds raised through the 100 Club scheme
President's Cup fund	Unrestricted	Management of funds donated for the purpose of the repair, renovation or replacement of trophies
Courts fund	Restricted	Management of funds donated for the purpose of repair, renovation or construction of Fives Courts
Jesters fund	Restricted	Management of funds donated by the Jesters Club, used for the purpose of subsidising student travel and accommodation at Fives tournaments

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

14. COMPANY LIMITED BY GUARANTEE

The company has no share capital but it is a charitable company limited by guarantee. At 31 July 2023 there were 448 (2022 – 424) individual members, 33 (2022 – 32) school members and 26 (2022 – 21) club members, each of whose liability is limited to £1.

THE RUGBY FIVES ASSOCIATION

England & Wales - Charity number 1136872

Accounts



The Rugby Fives Association
(A company limited by guarantee)

**Report and Financial Statements
For the Year Ended 31 July 2022**

**Charity number 1136872
Company number 04837244**



The Rugby Fives Association
(A company limited by guarantee)

Financial Statements
For the Year Ended 31 July 2022

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**The Rugby Fives Association
Legal and Administrative Information**

Reference and Administrative Information

Charity Name: The Rugby Fives Association (RFA)

Charity registration number: 1136872

Company registration number: 04837244

Registered Office and
operational address: 506 Blazer Court
28a St John's Wood Road
London
NW8 7JY

Board of Directors/Trustees

D S Parlby	President (resigned 22 September 2022)
J E McIntyre	President
P G Atkinson	(resigned 5 April 2022)
C R Blakeley	(appointed 5 April 2022)
C G Brooks	
N H Buchanan	
C Burrows	(resigned 23 September 2021)
D Butler	
S J Kirby	
L M Mathias	
M J R Shaw	(appointed 18 July 2022)
A D B Smith	
J A D Tilston	Treasurer
D C Tristao	

Secretary

C R Blakeley

Independent Examiner

P de Winton FCA



**The Rugby Fives Association
Trustees' Report
for the year ended 31 July 2022**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. The Trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Rugby Fives Association was set up to promote community participation in the sport of Rugby Fives and such other amateur sports as the trustees shall determine by providing or assisting in the provision of facilities for the playing of Rugby Fives (facilities means land, buildings, equipment and organising sporting activities).

The charity also aims to advance physical education of young persons by assisting in the provision of facilities for the playing and learning of Rugby Fives in schools and universities.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, the RFA continued to support the playing of Rugby Fives at schools and clubs. The Trustees have developed and are implementing a new strategy aimed at sustaining, nurturing and growing the game of Rugby Fives following the return to playing following the COVID-19 pandemic.

The tournament schedule across all age and gender grades returned to normal following the easing of restrictions. An additional tournament, the Festival of Fives was introduced in August 2021 aimed towards players of school age and recent school leavers to encourage players to remain in the game beyond their school years.

The RFA issued grants totalling £6,893 (2021 - £6,000) in the current year in respect of the conversion of a squash court into a fives court as well as the subsidising of training and equipment. Further details of the grants issued are set out in note 8 to the accounts.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities on page 7 shows total incoming resources of £67,902 (2021 - £32,712) and net outgoing resources of £29,691 (2021 - £35,442) for the year.

The main drivers for the increase in income compared to the prior year include the receipt of two one-off donations of £10,000, the introduction of the RFA's Patronage Scheme in September 2021 which generated £5,295 (2021 - £Nil), an increase of tournament entry fees to £7,346 (2021 - £523) following the return of the full tournament schedule, income from the RFA Dinner held in April 2022 of £5,987 (2021 - £Nil).

Reserves Policy

Unrestricted funds stand at £77,174 (2021 - £35,519) which are held to cover future outgoings and provide resources for future grants for court building and coaching.



**The Rugby Fives Association
Trustees' Report - continued
for the year ended 31 July 2022**

Reserves Policy - continued

Restricted funds stand at £14,323 (2021 - £17,765) which are held to cover future outgoings and provide resources for future grants for court building and coaching.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is constituted as a company limited by guarantee, incorporated on 18 July 2003 and registered as a charity on 14 July 2010. The company was established under a Memorandum of Association, as amended by special resolution on 16 June 2010, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of New Trustees

The charity's board has the power to appoint any persons to be a trustee of the charity. Trustees appointed during the year and new trustees are ratified at the Annual General Meeting.

Organisational structure

The board of Trustees oversees the operation of the charity, assisted by a small number of volunteers.

Financial risk management objectives and policies

The Trustees review the finances and associated risks at each trustees' meeting.

Trustees and Directors

The Trustees and the Directors are the group of people charged with the governance of the charity. During the year no Trustee or Director had any significant financial interest in the charity.

The details of all benefits and expenses reclaimed from the charity by the board of Trustees are set out in note 5 to the accounts.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of Trustees on 22 September 2022 and signed on its behalf by:

J A D Tilston
Treasurer



**The Rugby Fives Association
Independent Examiner's Report to the Trustees
for the year ended 31 July 2022**

Independent examiner's report to the trustees of The Rugby Fives Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

P de Winton FCA
Independent Examiner
27 August 2022



The Rugby Fives Association
Statement of Financial Activities
(Including Summary Income and Expenditure Account)
for the year ended 31 July 2022

		Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	Notes	£	£	£	£
INCOME					
Income and endowments from:					
Donations and legacies	3	50,410	2,410	52,820	30,250
Charitable activities	3	13,333	-	13,333	523
Other trading activities	3	1,613	-	1,613	1,185
Investments	3	17	-	17	4
Other	3	120	-	120	750
Total		65,492	2,410	67,902	32,712
EXPENDITURE					
Expenditure on:					
Raising funds	4	4,090	-	4,090	336
Charitable activities	4	19,082	5,353	24,435	35,106
Other	4	666	500	1,166	-
Total		23,838	5,853	29,691	35,442
NET INCOME/(EXPENDITURE) BEFORE TAX		41,654	(3,443)	38,212	(2,730)
Tax payable		-	-	-	-
NET INCOME/(EXPENDITURE)		41,654	(3,443)	38,212	(2,730)
Transfers between funds		-	-	-	-
Net movement in funds		41,654	(3,443)	38,212	(2,730)
RECONCILIATION OF FUNDS					
Total funds brought forward		35,519	17,765	53,285	56,015
TOTAL FUNDS CARRIED FORWARD		77,174	14,323	91,496	53,285

The notes form part of these financial statements



**The Rugby Fives Association
Balance Sheet
31 July 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	728	-	728	-
Total		728	-	728	-
CURRENT ASSETS					
Debtors	10	732	-	732	735
Cash at bank and in hand		76,165	14,323	90,488	58,764
Total		76,897	14,323	91,220	59,499
CREDITORS					
Amounts falling due within one year	11	(452)	-	(452)	(6,215)
NET CURRENT ASSETS		76,445	14,323	90,768	53,285
TOTAL ASSETS LESS CURRENT LIABILITIES		77,173	14,323	91,496	53,285
NET ASSETS		77,173	14,323	91,496	53,285
FUNDS					
Unrestricted funds	12	77,173		77,173	35,519
Restricted funds			14,323	14,323	17,765
TOTAL FUNDS		77,173	14,323	91,496	53,285

The charitable company is entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The notes form part of these financial statements



**The Rugby Fives Association
Balance Sheet - continued
31 July 2022**

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2022 and were signed on its behalf by:

J A D Tilston
Treasurer



**The Rugby Fives Association
Notes to the Financial Statements
for the year ended 31 July 2022**

1. BASIS OF PREPARATION

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

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. The 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

Regulatory requirements mean that the trustees are obliged to take into account all available information about the future, for at least, but not limited to, the period of 12 months from the date the accounts are approved. In accordance with these requirements, and taking into account the challenges of financial forecasting in the current circumstances, the Board is satisfied that reasonable financial assumptions have been incorporated in financial projections for the period subsequent to the year end and until July 2023. The Board considers that mitigating actions would be effective and sufficient to ensure the charity's continued viability.

For these reasons and based on the assessment undertaken, the Board confirms it has a reasonable expectation that the charity will be able to continue in operation and meet its liabilities as they fall due over the period of the assessment to the end of July 2023.

2. ACCOUNTING POLICIES

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.

Grants and donations are only included in the SoFA when the above general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2022

2. ACCOUNTING POLICIES - continued

Expenditure and Liabilities

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered.

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.

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.

Where there are no conditions attaching to the grant, a liability for the full funding obligation is recognised.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Laptop - straight line over 5 years

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2022

3. INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Analysis of income				
Donations and legacies				
Donations and gifts	27,977	2,410	30,387	6,657
Gift Aid	4,337	-	4,337	7,492
Membership subscriptions equivalent to donations	17,215	-	17,215	14,755
Other	881	-	881	1,346
Total	50,410	2,410	52,820	30,250
Charitable activities				
Tournament entry fees	7,346	-	7,346	523
RFA Dinner	5,987	-	5,987	-
Total	13,333	-	13,333	523
Other trading activities				
Membership subscriptions as payment for goods & services	1,585	-	1,585	1,185
Merchandise sales	28	-	28	-
Total	1,613	-	1,613	1,185
Income from investments				
Interest income	17	-	17	4
Total	17	-	17	4
Other				
EFA payment	-	-	-	750
Other income	120	-	120	-
Total	120	-	120	750
TOTAL INCOME	65,492	2,410	67,902	32,712

All income in the prior year was unrestricted except for £410 of donations made to the Courts Fund and £2,000 of donations made to the Jesters Fund.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2022

4. EXPENDITURE

Analysis of expenditure	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Expenditure on raising funds				
100 Club prize payments	409	-	409	325
Cost of RFA Dinner	3,681	-	3,681	-
Miscellaneous raffle/sweepstake prizes	-	-	-	12
Total	4,090	-	4,090	336
Expenditure on charitable activities				
Charity management & administration	4,338	30	4,368	26,057
Charity running costs	1,502	-	1,502	1,221
Grants issued	4,393	2,500	6,893	6,000
Tournament & trophy costs	8,849	2,823	11,672	1,827
Total	19,082	5,353	24,435	35,106
Other expenditure				
Other expenditure	666	500	1,166	-
Total	666	500	1,166	-
TOTAL EXPENDITURE	23,838	5,853	29,691	35,442

A breakdown of Charity management & administration costs is set out in the table below.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2022

4. EXPENDITURE - continued

Analysis of expenditure	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Charity management & administration				
Bank charges	40	30	70	-
Branding	-	-	-	6,050
Brochures and reviews	478	-	478	2,022
Depreciation	90	-	90	-
Development Officer costs	-	-	-	13,500
Direct debit charges	854	-	854	740
Secretarial costs	2,512	-	2,512	3,652
Software expenses	261	-	261	93
Trustee travel expenses	102	-	102	-
TOTAL EXPENDITURE	4,338	30	4,368	26,057

5. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration totalling £2,512 (2021 - £3,652) was paid to the company secretary of the charity who is a director of the company.

Travel costs of £102 (2021 - £Nil) were also paid to the directors, who are also trustees.

No remuneration or other benefits of employment with the charity or a related entity were received by the trustees during the year.

6. FEES FOR EXAMINATION OF THE ACCOUNTS

No remuneration or other benefits were paid in respect of the independent examiner's review of the accounts or in respect of any other examinations of the accounts.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £
INCOME			
Income and endowments from:			
Donations and legacies	24,790	5,460	30,250
Charitable activities	523	-	523
Other trading activities	1,185	-	1,185
Investments	4	-	4
Other	750	-	750
Total	27,252	5,460	32,712
EXPENDITURE			
Expenditure on:			
Raising funds	336	-	336
Charitable activities	28,388	6,718	35,106
Total	28,725	6,718	35,442
NET INCOME/(EXPENDITURE)	(1,473)	(1,258)	(2,730)
RECONCILIATION OF FUNDS			
Total funds brought forward	36,992	19,023	56,015
TOTAL FUNDS CARRIED FORWARD	35,519	17,765	53,285



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2022

8. GRANTMAKING

The RFA issued total grants of £6,893 in 2022 (2021 - £6,000). Details of the grants issued in the year are summarised below.

		2022
		Total
Institution	Purpose	£
Christ's Hospital School	Conversion of squash court into Rugby Fives court	2,500
Mount Kelly (College)	Equipment	210
Stoke Newington School	Subsidising of coaching and equipment	4,183
		6,893

Details of the grants issued in the prior year are summarised below.

		2021
		Total
Institution	Purpose	£
Stoke Newington School	Court refurbishment	6,000
		6,000



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2022

9. TANGIBLE FIXED ASSETS

	Laptop £	Total £
COST		
At 1 August 2021	-	-
Additions	818	818
At 31 July 2022	818	818
DEPRECIATION		
At 1 August 2021	-	-
Charge for year	90	90
At 31 July 2022	90	90
NET BOOK VALUE		
At 31 July 2022	728	728
At 31 July 2021	-	-

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	732	735
	732	735

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	48
Accruals and deferred income	452	6,167
	452	6,215



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2022

12. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	31,225	40,261	-	71,487
100 Club fund	4,294	397	-	4,691
President's Cup fund	-	995	-	995
	35,519	41,653	-	77,173
Restricted funds				
Courts fund	15,429	(2,120)	-	13,309
Jesters fund	1,337	(1,323)	1,000	1,014
Young RFA fund	1,000	-	(1,000)	-
	17,765	(3,443)	-	14,323
TOTAL FUNDS	53,285	38,212	-	91,496

Net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	63,691	(23,429)	-	40,262
100 Club fund	806	(409)	-	397
President's Cup fund	995	-	-	995
	65,492	(23,838)	-	41,654
Restricted funds				
Courts fund	410	(2,530)	-	(2,120)
Jesters fund	2,000	(3,323)	1,000	(1,323)
Young RFA fund	-	-	(1,000)	-
	2,410	(5,853)	-	(3,443)
TOTAL FUNDS	67,902	(29,691)	-	38,212



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2022

12. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
General fund	33,023	(1,798)	-	31,225
100 Club fund	3,969	325	-	4,294
	36,992	(1,473)	-	35,519
Restricted funds				
Courts fund	19,019	(3,590)	-	15,429
Jesters fund	4	1,332	-	1,337
Young RFA fund	-	1,000	-	1,000
	19,023	(1,258)	-	17,765
TOTAL FUNDS	56,015	(2,730)	-	53,285

Comparative net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	26,602	(28,400)	-	(1,798)
100 Club fund	650	(325)	-	325
	27,252	(28,725)	-	(1,473)
Restricted funds				
Courts fund	2,410	(6,000)	-	(3,590)
Jesters fund	2,050	(718)	-	1,332
Young RFA fund	1,000	-	-	1,000
	5,460	(6,718)	-	(1,258)
TOTAL FUNDS	32,712	(35,442)	-	(2,730)



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2022

12. MOVEMENT IN FUNDS – continued

Purpose of fund

Fund	Type	Purpose
General fund	Unrestricted	The RFA's general trading fund
100 Club fund	Unrestricted	Management of funds raised through the 100 Club scheme
President's Cup fund	Unrestricted	Management of funds donated for the purpose of the repair, renovation or replacement of trophies
Courts fund	Restricted	Management of funds donated for the purpose of repair, renovation or construction of Fives Courts
Jesters fund	Restricted	Management of funds donated by the Jesters Club, used for the purpose of subsidising student travel and accommodation at Fives tournaments
Young RFA fund	Restricted / Inactive	Management of funds donated for the purpose of the Young RFA scheme. Now merged into the Jesters fund

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

14. COMPANY LIMITED BY GUARANTEE

The company has no share capital but it is a charitable company limited by guarantee. At 31 July 2022 there were 424 (2021 – 402) individual members and 32 (2021 – 35) school members and 21 (2021 – 21) club members, each of whose liability is limited to £1.

THE RUGBY FIVES ASSOCIATION

England & Wales - Charity number 1136872

Accounts



The Rugby Fives Association
(A company limited by guarantee)

**Report and Financial Statements
For the Year Ended 31 July 2021**

**Charity number 1136872
Company number 04837244**



The Rugby Fives Association
(A company limited by guarantee)

Financial Statements
For the Year Ended 31 July 2021

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**The Rugby Fives Association
Legal and Administrative Information**

Reference and Administrative Information

Charity Name: The Rugby Fives Association (RFA)

Charity registration number: 1136872

Company registration number: 04837244

Registered Office and
operational address: 15 Carlton Road
Turvey
Bedford
MK43 8EG

Board of Directors/Trustees

D S Parlby	President
P G Atkinson	
B J Atkinson	(resigned 23 September 2020)
Rear Adm. D K Bawtree	(resigned 23 September 2020)
C G Brooks	
N H Buchanan	
C Burrows	
D Butler	(appointed 23 September 2020)
S J Kirby	
L M Mathias	
J E McIntyre	
A D B Smith	
J A D Tilston	Treasurer (appointed 12 May 2021)
D C Tristao	

Secretary

P G Atkinson

Independent Examiner

P de Winton FCA



**The Rugby Fives Association
Trustees' Report
for the year ended 31 July 2021**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The Trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Rugby Fives Association was set up to promote community participation in the sport of Rugby Fives and such other amateur sports as the trustees shall determine by providing or assisting in the provision of facilities for the playing of Rugby Fives (facilities means land, buildings, equipment and organising sporting activities).

The charity also aims to advance physical education of young persons by assisting in the provision of facilities for the playing and learning of Rugby Fives in schools and universities.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, the RFA continued to support the playing of Rugby Fives at schools and clubs. The Trustees have developed a new strategy aimed at sustaining, nurturing and growing the game of Rugby Fives following the return to playing following the COVID-19 pandemic.

The main Schools Championship week in April 2021 had to be postponed due to COVID-19 restrictions, however this has now been rescheduled to take place in August 2021, incorporating tournaments at all age groups for both girls and boys, as well as a retrospective Open tournament for the 2019/20 season.

All National and Regional adult tournaments, both men's and women's, were cancelled due to COVID-19 restrictions, with the exception of the South West Open which took place on 31 July 2021 and 1 August 2021 following the easing of restrictions.

The RFA issued grants totalling £6,000 (2020 - £16,629) in the current year in respect of court refurbishment. Further details of the grants issued are set out in note 8 to the accounts.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities and Balance Sheet for the prior financial year (i.e. the year ended 31 July 2020) have been restated. This restatement has arisen as a result of the transition from a cash basis of accounting to an accrual basis, as required by the Charity Accounting rules which include adhering to the Charities SORP.

The Statement of Financial Activities on page 7 shows total incoming resources of £32,712 (2020 - £26,875) and net outgoing resources of £35,442 (2020 - £49,448) for the year.



**The Rugby Fives Association
Trustees' Report - continued
for the year ended 31 July 2021**

FINANCIAL REVIEW - continued

Reserves Policy

Unrestricted funds stand at £35,519 (2020 - £36,992) which are held to cover future outgoings and provide resources for future grants for court building and coaching.

Restricted funds stand at £17,765 (2020 - £19,023) which are held to cover future outgoings and provide resources for future grants for court building and coaching.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is constituted as a company limited by guarantee, incorporated on 18 July 2003 and registered as a charity on 14 July 2010. The company was established under a Memorandum of Association, as amended by special resolution on 16 June 2010, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of New Trustees

The charity's board has the power to appoint any persons to be a trustee of the charity. Trustees appointed during the year and new trustees are ratified at the Annual General Meeting.

Organisational structure

The board of Trustees oversees the operation of the charity, assisted by a small number of volunteers.

Financial risk management objectives and policies

The Trustees review the finances and associated risks at each trustees' meeting.

Trustees and Directors

The Trustees and the Directors are the group of people charged with the governance of the charity. During the year no Trustee or Director had any significant financial interest in the charity.

The details of all benefits and expenses reclaimed from the charity by the board of Trustees are set out in note 5 to the accounts.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of Trustees on 23 September 2021 and signed on its behalf by:

J A D Tilston
Treasurer



**The Rugby Fives Association
Independent Examiner's Report to the Trustees
for the year ended 31 July 2021**

Independent examiner's report to the trustees of The Rugby Fives Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

P de Winton FCA
Independent Examiner
25th August 2021



The Rugby Fives Association
Statement of Financial Activities
(Including Summary Income and Expenditure Account)
for the year ended 31 July 2021

		Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds (restated)
	Notes	£	£	£	£
INCOME					
Income and endowments from:					
Donations and legacies	3	24,790	5,460	30,250	22,576
Charitable activities	3	523	-	523	2,270
Other trading activities	3	1,185	-	1,185	1,935
Investments	3	4	-	4	94
Other	3	750	-	750	-
Total		27,252	5,460	32,712	26,875
EXPENDITURE					
Expenditure on:					
Raising funds	4	336	-	336	224
Charitable activities	4	28,388	6,718	35,106	49,224
Total		28,725	6,718	35,442	49,448
NET INCOME/(EXPENDITURE) BEFORE TAX		(1,473)	(1,258)	(2,730)	(22,573)
Tax payable		-	-	-	-
NET INCOME/(EXPENDITURE)		(1,473)	(1,258)	(2,730)	(22,573)
Transfers between funds		-	-	-	-
Net movement in funds		(1,473)	(1,258)	(2,730)	(22,573)
RECONCILIATION OF FUNDS					
Total funds brought forward		36,992	19,023	56,015	78,587
TOTAL FUNDS CARRIED FORWARD		35,519	17,765	53,285	56,015

The notes form part of these financial statements



**The Rugby Fives Association
Balance Sheet
31 July 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds (restated) £
CURRENT ASSETS					
Debtors	9	735	-	735	565
Cash at bank and in hand		34,999	23,765	58,764	57,164
Total		35,734	23,765	59,499	57,729
CREDITORS					
Amounts falling due within one year	10	(215)	(6,000)	(6,215)	(1,714)
NET CURRENT ASSETS		35,519	17,765	53,285	56,015
TOTAL ASSETS LESS CURRENT LIABILITIES		35,519	17,765	53,285	56,015
NET ASSETS		35,519	17,765	53,285	56,015
FUNDS					
Unrestricted funds	11	35,519		35,519	36,992
Restricted funds			17,765	17,765	19,023
TOTAL FUNDS		35,519	17,765	53,285	56,015

The charitable company is entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes form part of these financial statements



**The Rugby Fives Association
Balance Sheet - continued
31 July 2021**

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2021 and were signed on its behalf by:

A handwritten signature in blue ink, which appears to read 'J A D Tilston', is positioned below the text.

J A D Tilston
Treasurer



**The Rugby Fives Association
Notes to the Financial Statements
for the year ended 31 July 2021**

1. BASIS OF PREPARATION

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

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. The 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

Regulatory requirements mean that the trustees are obliged to take into account all available information about the future, for at least, but not limited to, the period of 12 months from the date the accounts are approved. In accordance with these requirements, and taking into account the challenges of financial forecasting in the current circumstances, the Board is satisfied that reasonable financial assumptions have been incorporated in financial projections for the period subsequent to the year end and until July 2022. The Board considers that mitigating actions would be effective and sufficient to ensure the charity's continued viability.

For these reasons and based on the assessment undertaken, the Board confirms it has a reasonable expectation that the charity will be able to continue in operation and meet its liabilities as they fall due over the period of the assessment to the end of July 2022.

Change of accounting policy

As a charitable company, the Rugby Fives Association is required under the SORP to prepare its financial statements on an accrual basis. Historically, the charity has prepared its financial statements on a cash basis. As such, to ensure compliance with the SORP, the charity's prior year accounts have been restated to reflect the charity's financial performance and position under an accrual basis of accounting.

2. ACCOUNTING POLICIES

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.

Grants and donations are only included in the SoFA when the above general income recognition criteria are met.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2021

2. ACCOUNTING POLICIES - continued

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenditure and Liabilities

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered.

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.

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.

Where there are no conditions attaching to the grant, a liability for the full funding obligation is recognised.

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

Assets

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2021

3. INCOME

Analysis of income	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds (restated) £
Donations and legacies				
Donations and gifts	1,197	5,460	6,657	3,400
Gift Aid	7,492	-	7,492	2,500
Membership subscriptions equivalent to donations	14,755	-	14,755	14,890
Other	1,346	-	1,346	1,786
Total	24,790	5,460	30,250	22,576
Charitable activities				
Tournament entry fees	523	-	523	2,270
Total	523	-	523	2,270
Other trading activities				
Membership subscriptions as payment for goods & services	1,185	-	1,185	1,935
Total	1,185	-	1,185	1,935
Income from investments				
Interest income	4	-	4	94
Total	4	-	4	94
Other				
EFA payment	750	-	750	-
Total	750	-	750	-
TOTAL INCOME	27,252	5,460	32,712	26,875

All income in the prior year was unrestricted except for £1,410 of donations made to the Courts Fund and £1,500 of donations made to the Jesters Fund.

The £750 of Other income relates to a one-off payment received from Eton Fives Association Limited in relation to the rebranding exercise performed by the RFA during the year.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2021

4. EXPENDITURE

Analysis of expenditure	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds (restated)
	£	£	£	£
Expenditure on raising funds				
100 Club prize payments	325	-	325	224
Miscellaneous raffle/sweepstake prizes	12	-	12	-
Total	336	-	336	224
Expenditure on charitable activities				
Charity management & administration	26,057	-	26,057	26,191
Charity running costs	1,221	-	1,221	1,112
Grants issued	-	6,000	6,000	16,629
Tournament & trophy costs	1,109	718	1,827	4,269
Training courses	-	-	-	1,023
Total	28,388	6,718	35,106	49,224
TOTAL EXPENDITURE	28,725	6,718	35,442	49,448

A breakdown of Charity management & administration costs is set out in the table below.

Analysis of expenditure	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds (restated)
	£	£	£	£
Charity management & administration				
Branding	6,050	-	6,050	100
Brochures and reviews	2,022	-	2,022	2,021
Development Officer costs	13,500	-	13,500	18,422
Direct debit charges	740	-	740	753
Secretarial costs	3,652	-	3,652	3,782
Software expenses	93	-	93	-
Treasurer costs	-	-	-	1,000
Trustee travel expenses	-	-	-	113
TOTAL EXPENDITURE	26,057	-	26,057	26,191



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2021

5. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration totalling £3,652 (2020 - £3,782) was paid to the company secretary of the charity who is a director of the company.

Remuneration totalling £Nil (2020 - £1,000) was paid to the treasurer of the charity who is a director of the company.

Travel costs of £Nil (2020 - £113) were also paid to the directors, who are also trustees.

No remuneration or other benefits of employment with the charity or a related entity were received by the trustees during the year.

6. FEES FOR EXAMINATION OF THE ACCOUNTS

No remuneration or other benefits were paid in respect of the independent examiner's review of the accounts or in respect of any other examinations of the accounts.



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds (restated) £	Restricted funds (restated) £	2020 Total funds (restated) £
INCOME			
Income and endowments from:			
Donations and legacies	19,666	2,910	22,576
Charitable activities	2,270	-	2,270
Other trading activities	1,935	-	1,935
Investments	94	-	94
Total	23,965	2,910	26,875
EXPENDITURE			
Expenditure on:			
Raising funds	224	-	224
Charitable activities	31,099	18,125	49,224
Total	31,323	18,125	49,448
NET INCOME/(EXPENDITURE)	(7,358)	(15,215)	(22,573)
RECONCILIATION OF FUNDS			
Total funds brought forward	44,350	34,238	78,587
TOTAL FUNDS CARRIED FORWARD	36,992	19,023	56,015



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2021

8. GRANTMAKING

The RFA issued total grants of £6,000 in 2021 (2020 - £16,629). The grants issued in the current year comprised a single grant of £6,000 to Stoke Newington School in respect of court refurbishment, the conditions of which were met prior to 31 July 2021.

Details of the grants issued in the prior year are summarised below.

		2020
		Total
Institution	Purpose	£
Edinburgh Academy	Court refurbishment	5,700
Loretto School	Court refurbishment	10,000
Manchester YMCA	Court refurbishment	929
		16,629

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 (restated)
	£	£
Prepayments and accrued income	735	565
	735	565

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 (restated)
	£	£
Trade creditors	48	48
Accruals and deferred income	6,167	1,665
	6,215	1,714



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2021

11. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
General fund	33,023	(1,798)	-	31,225
100 Club fund	3,969	325	-	4,294
	36,992	(1,473)	-	35,519
Restricted funds				
Courts fund	19,019	(3,590)	-	15,429
Jesters fund	4	1,332	-	1,337
Young RFA fund	-	1,000	-	1,000
	19,023	(1,258)	-	17,765
TOTAL FUNDS	56,015	(2,730)	-	53,285

Net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	26,602	(28,400)	-	(1,798)
100 Club fund	650	(325)	-	325
	27,252	(28,725)	-	(1,473)
Restricted funds				
Courts fund	2,410	(6,000)	-	(3,590)
Jesters fund	2,050	(718)	-	1,332
Young RFA fund	1,000	-	-	1,000
	5,460	(6,718)	-	(1,258)
TOTAL FUNDS	32,712	(35,442)	-	(2,730)



The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2021

11. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	Transfers between funds £	At 31.7.20 £
Unrestricted funds				
General fund	40,807	(7,784)	-	33,023
100 Club fund	3,543	426	-	3,969
	44,350	(7,358)	-	36,992
Restricted funds				
Courts fund	34,238	(15,219)	-	19,019
Jesters fund	-	4	-	4
Young RFA fund	-	-	-	-
	34,238	(15,215)	-	19,023
TOTAL FUNDS	78,587	(22,573)	-	56,015

Comparative net movement in funds, included in the above, are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	23,315	(31,099)	-	(7,784)
100 Club fund	650	(224)	-	426
	23,965	(31,323)	-	(7,358)
Restricted funds				
Courts fund	1,410	(16,629)	-	(15,219)
Jesters fund	1,500	(1,496)	-	4
Young RFA fund	-	-	-	-
	2,910	(18,125)	-	(15,215)
TOTAL FUNDS	26,875	(49,448)	-	(22,573)



**The Rugby Fives Association
Notes to the Financial Statements - continued
for the year ended 31 July 2021**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

13. COMPANY LIMITED BY GUARANTEE

The company has no share capital but it is a charitable company limited by guarantee. At 31 July 2021 there were 402 (2020 – 397) individual members and 35 (2020 – 35) school members and 21 (2020 – 21) club members, each of whose liability is limited to £1.