

SOS KIT AID LTD

England & Wales · Charity number 1144716

Details

Other names	SOS KIT AID
Status	Registered
Legal form	Charitable company
Company number	07472038
Registered	2011-11-18
Register	View on the Charity Commission register

Contact

Address	35a Orchard Avenue Croydon CR0 8UB
Phone	07968147022
Email	broadfoot.j@sky.com
Website	www.soskitaid.com

Activities

Objects: THE COMPANY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO PURSUING THE FOLLOWING CHARITABLE PURPOSES FOR THE BENEFIT OF THE PUBLIC: 3.1 THE ADVANCEMENT OF AMATEUR SPORT;3.2 THE RELIEF OF THOSE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE; AND 3.3 THE PROTECTION AND PRESERVATION OF THE ENVIRONMENT FOR THE PUBLIC BENEFIT BY (I) PROMOTING WASTE REDUCTION, RE-USE, RECLAMATION, RECYCLING, USE OF RECYCLED PRODUCTS AND THE USE OF SURPLUS; AND (II) ADVANCING THE EDUCATION OF THE PUBLIC ABOUT ALL ASPECTS OF WASTE REDUCTION;BY SUCH CHARITABLE MEANS AS THE TRUSTEES SEE FIT INCLUDING BUT NOT LIMITED TO COLLECTING UNWANTED SPORTS KIT AND REDISTRIBUTING IT TO PEOPLE IN NEED AND PROVIDING OPPORTUNITIES FOR PEOPLE TO PLAY CRICKET, RUGBY, AND OTHER AMATEUR SPORTS.

Activities: SOS Kit Aid is an award winning charity that collects second hand/new rugby kit from UK schools, clubs, kit manufacturers and recycles it to disadvantaged youngsters in over 60 countries. Since 2001 we have sent 8 million pounds of kit for 250,000 disadvantaged youngsters.Sponsored mainly by World Rugby.We have also saved over 1500 tonnes CO2 emissions too by recycling.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Belarus
- Bosnia And Herzegovina
- Botswana
- Bulgaria
- Cambodia
- Congo
- Congo (Democratic Republic)
- Croatia
- Czech Republic
- El Salvador
- Estonia
- Eswatini
- Fiji
- Georgia
- Haiti
- Hungary
- India
- Indonesia
- Ireland
- Jersey
- Kazakhstan
- Kenya
- Kosovo
- Latvia
- Lithuania
- Moldova
- Mongolia
- Northern Ireland
- Poland
- Romania
- Russia
- Rwanda
- Samoa

- Scotland
- Serbia
- Slovenia
- South Africa
- Sri Lanka
- Ukraine
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£48,446	£47,787	-	-
2023-12-31	£48,395	£44,025	-	-
2022-12-31	£32,265	£36,203	-	-
2021-12-31	£37,786	£38,461	-	-
2020-12-31	£26,810	£35,480	-	-

Trustees

Name	Role	Appointed
ANDY THOMPSON		2016-11-18
GARETH CHILCOTT		2011-11-18
GRAHAM PRICE MBE		2011-11-16
JOHN ROBERT BROADFOOT		2011-11-18
Michael Thomas		2020-02-01
Richard Westaway		2020-02-01

SOS KIT AID LTD

England & Wales - Charity number 1144716

Accounts

Reserves policy

The Reserves Policy is, as far as is prudently possible, to commit all the funds raised in the year in which they are received, having regard to the need for funds to cover a normal level of working capital. There remains a significant demand for the services provided by the Charity, and the surplus for the year represents funds available to fund future deliveries.

Statement of the Trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees would like to say a particular thank you to the volunteers around the country who work with SOS Kit Aid to collect, sort and deliver kit, and also to thank the teams at World Rugby, DHL, Big Yellow Storage, MDS Civil Engineering Limited, MPK, Digby Associates, Mercer & Hole, Halbro Sportswear, Lane Pearson Ltd, Roy Marfleet, DB Shenker Ltd, BT, and many other organisations for their direct and indirect support during the period.

By order of the Trustees

J.R. Broadfoot
John Broadfoot - Trustee
6th August 2025

SOS KIT AID LIMITED

Registered Number: 07472038

Charity Number: 1144716

Financial Statements
for the year ended 31 December 2024

SOS Kit Aid Limited
Company Information

Trustees J R Broadfoot
 G Chilcott
 G Price
 M Thomas
 A Thompson
 R Westaway

Secretary K J Broadfoot

Registered Office 35a Orchard Avenue
 Shirley
 Croydon
 Surrey
 CRO 8UB

SOS Kit Aid Limited - Trustees report

The Trustees, who are directors within the meaning of the Companies Act 2006, have pleasure in presenting the report and the financial statements for the year ended 31 December 2024.

Structure, governance and management

The Charity is governed by its Memorandum and Articles of Association (adopted pursuant to Special Resolutions passed on 16 December 2010, the date of incorporation of the Company).

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.

Risk assessment

The Trustees continually assesses the risks to which the Charity is exposed, in particular those related to the staging of events and other fund-raising initiatives. They are satisfied that the systems in place manage exposure to major risk.

Objectives

The Charity principal purposes are as follows:

- The advancement of amateur sport;
- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantage;
- Protection and preservation of the environment.

This is achieved through the core charitable activity of collecting unwanted sports kit and re distributing it to those individuals who wish to participate in sport, notably rugby, both in the UK and around the world.

Financial review

The financial results for the year are set out in the accompanying pages. The Charity is largely dependent on the support of its partner organisation, World Rugby, with whom the Charity has a strong relationship. We are anticipating continued support and as a result the Trustees are of the opinion that it is able to meet all liabilities as they occur.

The whole of the activity of SOS Kit Aid Limited is in accordance with the funding received from World Rugby - the collection, sorting, and delivery of rugby kit to those individuals who wish to participate in the sport, and as such its funding is treated as being towards the core purposes.

We have also seen the continuing success of our fundraising golf days, which form an integral part of our fundraising strategy and we would like to thank everyone who supported the charity on these days.

Core funding for the Charity is an area that the Trustees continue to address. The Charity continues to operate within its means, and the Trustees, based on activity during 2024, remain confident of the charity's future and therefore have continued to adopt the going concern principles in preparing these accounts.

SOS Kit Aid Limited - Trustees report

Reserves policy

The Reserves Policy is, as far as is prudently possible, to commit all the funds raised in the year in which they are received, having regard to the need for funds to cover a normal level of working capital. There remains a significant demand for the services provided by the Charity, and the surplus for the year represents funds available to fund future deliveries.

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

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The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

2024 Performance Review

Following on from SOS Kit Aid (SOS) winning the prestigious World Rugby - "Rugby for All" award which was presented in Paris at the RWC awards ceremony, SOS really hit the ground running in 2024. SOS is so well known through the rugby world that the quality rugby kit keeps flowing in and we have to keep on top of our kit deliveries to stay ahead. As in the past 20+ years, since it started, SOS once again exceeded and smashed its 2024 World Rugby target of 40 big rugby kit deliveries around the world by a massive 15% - completing 46 big kit deliveries.

SOS Kit Aid Limited - Trustees report

We are immensely grateful to all the wonderful 25+ SOS volunteers and celebrities Graham Price, John Taylor, Gareth Chilcot, David Trick and many others for their hard work throughout the year and to our sponsors- World Rugby (Greg Woods, Jason Lewis), Big Yellow Storage (Jim Gibson, Anthony Chenery), Roy Marfleet, Halbro Sportswear (John Moores - MD and Andy Deacon), Lane Pearson, BT, Gilbert Rugby, and DB Schenker Tpl.

Particular thank you to the wonderful UK Foreign Office who, in collaboration with SOS, now send kit all around the world to new emerging rugby countries in 2024 - Chile, Tonga, Samoa, Malawi, Kenya, Mongolia, Albania, Uruguay and Rwanda to name a few. UK ambassadors use SOS kit and the ethos of rugby, to link up with local schools, sports clubs and businesses in their respective countries - great for the UK soft power and SOS and World Rugby in promoting the great game.

SOS continues to save harmful Co2 emissions because our recycled kit replaces newly manufactured rugby kit. We have saved over 1500 tonnes of Co2 emissions in the last 20 years.

By order of the Trustees

John Broadfoot - MBE - CEO

9th September 2025

SOS Kit Aid Limited
Profit and Loss account
For the year ended 31 December 2024

I report to the Trustees on my examination of the accounts of the SOS Kit Aid Limited for the year ended 31 December 2024 which are set out on pages 7 to 11.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under 145(5)(b) of the 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



T Berg FCA
Chartered Accountant
7a Britwell Road, Burnham, SL1 8AF

9th September 2025

SOS Kit Aid Limited
Statement of Financial Activities
For the year ended 31 December 2024

	<i>Note</i>	2024	2023
		£	£
		Total	Total
Income and endowments from:			
Fundraising events		11,000	12,409
Voluntary income			
Grants and Donations		37,446	35,986
Total Income		<u>48,446</u>	<u>48,395</u>
Expenditure			
Fundraising activities	1	5,513	2,297
Charitable Expenditure	2	42,274	41,728
Total Expenditure			
Net income (expenditure) for the period		659	4,370
		1,858	(2,512)
Reserves at start of year		2,517	1,858
47,787	44,025	<u>2,517</u>	<u>1,858</u>

All gains and losses arising during the year are reflected in the above statements.

SOS Kit Aid Limited
Balance Sheet as at 31 December 2024

	<i>Note</i>	2024 £	2023 £
Current assets			
Bank and Cash in hand		2,517	1,858
		<hr/>	<hr/>
Creditors: Amounts falling due within one year	4		
Net current assets		2,517	<hr/> 1,858
Total assets less current liabilities		£2,517	<hr/> £1,858
			<hr/>
Income funds			
Unrestricted Funds		2,517	<hr/> 1,858
Total Reserves		£2,517	<hr/> £1,858
		<hr/>	<hr/>

For the period ending 31 December 2024 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006.

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

The directors acknowledge their responsibility for:

- Ensuring the company keeps accounting records which comply with Section 386; and
- Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of Section 383, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as is applicable to the Company.

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

Approved by the Board on 9th September 2025 and signed on its behalf:

John Broadfoot MBE - Trustee

SOS Kit Aid Limited

Accounting Policies

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011, and Regulations made thereunder, together SORP Update Bulletin 1

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

REVENUE

Charitable Income and Grants are accounted for as soon as the amount and its receipt are reasonably certain. Assets donated are included at value within Income with a corresponding recording of the asset within Fixed Assets.

The charity receives donations of new and used kit and, in relation to its fundraising event, auction items and raffle prizes, many of which may be unique or not available on the open market. In addition as part of the fundraising and charitable activities the Trustees negotiate supply agreements on the basis of the charity's status resulting in reduced rates and receive use of exclusive facilities not available to the general public. As such the Trustees consider it impractical to be able to ascribe a value to the various donated gifts, services and facilities.

EXPENDITURE

All expenses are accounted for on an accrual basis.

RESERVES

Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for specific purposes.

All funding received in the year is towards the core objects of the Charity and therefore is regarded as Unrestricted funds. Funds previously held as Restricted have now been regarded as unrestricted funding.

SOS Kit Aid Limited

Notes to the Financial Statements

1. Fundraising Expenditure

	2024	2023
	£	£
Direct costs incurred in relation to fundraising events	5,513	<u>2,297</u>

2. Direct charitable expenditure

	2024	2023
	£	£
Expenses incurred in connection with the charitable activities of the organisation	42,274	<u>41,728</u>

Expenses incurred in relation to direct charitable expenditure include kit collection, sorting, packaging and delivery costs as well as other costs incurred that are directly incidental to this activity

3. Taxation

As SOS Kit Aid Limited is a registered charity, it is entitled to the exemptions from tax afforded by sections 505 ICTA 1988 and 256 TCGA 1992 so far as its income and gains are applied for charitable purposes.

4. Creditors: amounts falling due within one year

Bank overdraft £Nil (2023 - £Nil).

5. Liability of the Members

In the event of winding up of the Charity, the liability is limited to£ 1 per member.

6. Trustees

Two Trustees received in total £4,000 (2023 £Nil) for non-Trustee services to the Charity.

Reserves policy

The Reserves Policy is, as far as is prudently possible, to commit all the funds raised in the year in which they are received, having regard to the need for funds to cover a normal level of working capital. There remains a significant demand for the services provided by the Charity, and the surplus for the year represents funds available to fund future deliveries.

Statement of the Trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees would like to say a particular thank you to the volunteers around the country who work with SOS Kit Aid to collect, sort and deliver kit, and also to thank the teams at World Rugby, DHL, Big Yellow Storage, MDS Civil Engineering Limited, MPK, Digby Associates, Mercer & Hole, Halbro Sportswear, Lane Pearson Ltd, Roy Marfleet, DB Shenker Ltd, BT, and many other organisations for their direct and indirect support during the period.

By order of the Trustees

J.R. Broadfoot
John Broadfoot - Trustee
6th August 2025

SOS KIT AID LTD

England & Wales - Charity number 1144716

Accounts

SOS KIT AID LIMITED

Registered Number: 07472038

Charity Number: 1144716

Financial Statements
for the year ended 31 December 2023

SOS Kit Aid Limited Company Information

Trustees	J R Broadfoot G Chilcott G Price M Thomas A Thompson R Westaway
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Secretary	K J Broadfoot
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Registered Office	35a Orchard Avenue Shirley Croydon Surrey CR0 8UB
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SOS Kit Aid Limited - Trustees report

The Trustees, who are directors within the meaning of the Companies Act 2006, have pleasure in presenting the report and the financial statements for the year ended 31 December 2023.

Structure, governance and management

The Charity is governed by its Memorandum and Articles of Association (adopted pursuant to Special Resolutions passed on 16 December 2010, the date of incorporation of the Company).

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.

Risk assessment

The Trustees continually assesses the risks to which the Charity is exposed, in particular those related to the staging of events and other fund raising initiatives. They are satisfied that the systems in place manage exposure to major risk.

Objectives

The Charity principal purposes are as follows:

- The advancement of amateur sport;
- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantage;
- Protection and preservation of the environment.

This is achieved through the core charitable activity of collecting unwanted sports kit and re-distributing it to those individuals who wish to participate in sport, notably rugby, both in the UK and around the world.

Financial review

The financial results for the year are set out in the accompanying pages. The Charity is largely dependent on the support of its partner organisation, World Rugby, with whom the Charity has a strong relationship. We are anticipating continued support and as a result the Trustees are of the opinion that it is able to meet all liabilities as they occur.

The whole of the activity of SOS Kit Aid Limited is in accordance with the funding received from World Rugby – the collection, sorting, and delivery of rugby kit to those individuals who wish to participate in the sport, and as such its funding is treated as being towards the core purposes.

We have also seen the continuing success of our fundraising golf days, which form an integral part of our fundraising strategy and we would like to thank everyone who supported the charity on these days.

Core funding for the Charity is an area that the Trustees continue to address. The Charity continues to operate within its means, and the Trustees, based on activity during 2023, remain confident of the charity's future and therefore have continued to adopt the going concern principles in preparing these accounts.

SOS Kit Aid Limited - Trustees report

Reserves policy

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By order of the Trustees

John Broadfoot - Trustee
22nd July 2024

SOS Kit Aid Limited

Profit and Loss account

For the year ended 31 December 2023

I report to the Trustees on my examination of the accounts of the SOS Kit Aid Limited for the year ended 31 December 2023 which are set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under 145(5)(b) of the 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



T Berg FCA
Chartered Accountant
7a Britwell Road, Burnham, SL1 8AF

24th July 2024

SOS Kit Aid Limited
Statement of Financial Activities
For the year ended 31 December 2023

	<i>Note</i>	2023 £ Total	2022 £ Total
Income and endowments from:			
Fundraising events		12,409	12,800
Voluntary income			
Grants and Donations		35,986	19,465
Total Income		<u>48,395</u>	<u>32,265</u>
Expenditure			
Fundraising activities	1	2,297	1,641
Charitable Expenditure	2	41,728	34,562
Total Expenditure		<u>44,025</u>	<u>36,203</u>
Net income (expenditure) for the period		4,370	(3,938)
Reserves at start of year		(2,512)	1,426
		<u>1,858</u>	<u>(2,512)</u>

All gains and losses arising during the year are reflected in the above statements.

SOS Kit Aid Limited

Balance Sheet as at 31 December 2023

	<i>Note</i>	2023 £	2022 £
Current assets			
Bank and Cash in hand		1,858	-
		<hr/>	<hr/>
Creditors: Amounts falling due within one year	4	-	2,512
		<hr/>	<hr/>
Net current assets		1,858	(2,512)
		<hr/>	<hr/>
Total assets less current liabilities		£1,858	£(2,512)
		<hr/> <hr/>	<hr/> <hr/>
Income funds			
Unrestricted Funds		1,858	(2,512)
		<hr/>	<hr/>
Total Reserves		£1,858	£(2,512)
		<hr/> <hr/>	<hr/> <hr/>

For the period ending 31 December 2023 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006.

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

The directors acknowledge their responsibility for:

- Ensuring the company keeps accounting records which comply with Section 386; and
- Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of Section 383, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as is applicable to the Company.

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

Approved by the Board on 24th July 2024 and signed on its behalf:

John Broadfoot – Trustee

SOS Kit Aid Limited

Accounting Policies

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011, and Regulations made thereunder, together SORP Update Bulletin 1

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REVENUE

Charitable Income and Grants are accounted for as soon as the amount and its receipt are reasonably certain. Assets donated are included at value within Income with a corresponding recording of the asset within Fixed Assets.

The charity receives donations of new and used kit and, in relation to its fundraising event, auction items and raffle prizes, many of which may be unique or not available on the open market. In addition as part of the fundraising and charitable activities the Trustees negotiate supply agreements on the basis of the charity's status resulting in reduced rates and receive use of exclusive facilities not available to the general public. As such the Trustees consider it impractical to be able to ascribe a value to the various donated gifts, services and facilities.

EXPENDITURE

All expenses are accounted for on an accrual basis.

RESERVES

Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for specific purposes.

All funding received in the year is towards the core objects of the Charity and therefore is regarded as Unrestricted funds. Funds previously held as Restricted have now been regarded as unrestricted funding.

SOS Kit Aid Limited

Notes to the Financial Statements

1. Fundraising Expenditure

	2023	2022
	£	£
Direct costs incurred in relation to fundraising events	<u>2,297</u>	<u>1,641</u>

2. Direct charitable expenditure

	2023	2022
	£	£
Expenses incurred in connection with the charitable activities of the organisation	<u>41,728</u>	<u>34,562</u>

Expenses incurred in relation to direct charitable expenditure include kit collection, sorting, packaging and delivery costs as well as other costs incurred that are directly incidental to this activity

3. Taxation

As SOS Kit Aid Limited is a registered charity, it is entitled to the exemptions from tax afforded by sections 505 ICTA 1988 and 256 TCGA 1992 so far as its income and gains are applied for charitable purposes.

4. Creditors: amounts falling due within one year

Bank overdraft £Nil (2022 - £2,512).

5. Liability of the Members

In the event of winding up of the Charity, the liability is limited to £1 per member.

Income funds		
Unrestricted Funds	1,858	(2,512)
	<hr/>	<hr/>
Total Reserves	£1,858	£(2,512)
	<hr/>	<hr/>

For the period ending 31 December 2023 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006.

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

The directors acknowledge their responsibility for:

- Ensuring the company keeps accounting records which comply with Section 386, and
- Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of Section 383, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as is applicable to the Company.

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

Approved by the Board on 24th July 2024 and signed on its behalf



John Broadfoot - Trustee

□

SOS Kit Aid Limited
Accounting Policies

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011, and Regulations made thereunder, together SORP Update Bulletin 1.

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

REVENUE

Charitable Income and Grants are accounted for as soon as the amount and its receipt are reasonably certain. Assets donated are included at value within Income with a corresponding recording of the asset within Fixed Assets.

The charity receives donations of new and used kit and, in relation to its fundraising event, auction items and raffle prizes, many of which may be unique or not available on the open market. In addition as part of the fundraising and charitable activities the Trustees negotiate supply agreements on the basis of the charity's status resulting in reduced rates and receive use of exclusive facilities not available to the general public. As such the Trustees consider it impractical to be able to ascribe a value to the various donated gifts, services and facilities.

EXPENDITURE

All expenses are accounted for on an accrual basis.

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees would like to say a particular thank you to the volunteers around the country who work with SOS Kit Aid to collect, sort and deliver kit, and also to thank the teams at World Rugby, DILL, Big Yellow Storage, MDS Civil Engineering Limited, MPK, Digby Associates, Mercer & Hole, Hulbro Sportswear, Lane Pearson Ltd, Roy Marfleet, DB Shenker Ltd, BT, and many other organisations for their direct and indirect support during the period.

By order of the Trustees



John Broadfoot - Trustee

22nd July 2024 SOS Kit Aid Limited

Profit and Loss account

For the year ended 31 December 2023

I report to the Trustees on my examination of the accounts of the SOS Kit Aid Limited for the year ended 31 December 2023 which are set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

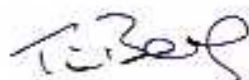
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under 145(5)(b) of the Act

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



T Berg FCA
Chartered Accountant

SOS KIT AID LTD

England & Wales - Charity number 1144716

Accounts

SOS Kit Aid Limited - Trustees report

Reserves policy

The Reserves Policy is, as far as is prudently possible, to commit all the funds raised in the year in which they are received, having regard to the need for funds to cover a normal level of working capital. There remains a significant demand for the services provided by the Charity, and the funds raised during the year have not been sufficient to cover these costs, however the Trustees expect this position to reverse during 2023.

Statement of the Trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees would like to say a particular thank you to the volunteers around the country who work with SOS Kit Aid to collect, sort and deliver kit, and also to thank the teams at World Rugby, DHL, Big Yellow Storage, MDS Civil Engineering Limited, MPK, Digby Associates, Mercer & Hole, Halbro Sportswear, Lane Pearson Ltd, Roy Marfleet, DB Shenker Ltd, BT, and many other organisations for their direct and indirect support during the period.

By order of the Trustees



John Broadfoot - Trustee

21st July 2023

SOS Kit Aid Limited
Balance Sheet as at 31 December 2022

	Note	2021 £	2020 £
Current assets			
Bank and Cash in hand		-	1,426
		<u> </u>	<u>1,426</u>
Creditors: Amounts falling due within one year	4	2,512	-
Net current assets		<u>(2,512)</u>	<u>1,426</u>
Total assets less current liabilities		<u>£(2,512)</u>	<u>£1,426</u>
Income funds			
Unrestricted Funds		<u>(2,512)</u>	<u>1,426</u>
Total Reserves		<u>£(2,512)</u>	<u>£1,426</u>

For the period ending 31 December 2022 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006.

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

The directors acknowledge their responsibility for:

- Ensuring the company keeps accounting records which comply with Section 386; and
- Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of Section 383, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as is applicable to the Company.

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

Approved by the Board on 21st July 2023 and signed on its behalf:



John Broadfoot – Trustee

SOS KIT AID LTD
35a Orchard Ave, Shirley
Surrey UK CR0 8

SOS KIT AID LIMITED

Registered Number: 07472038

Charity Number: 1144716

Financial Statements
for the year ended 31 December 2022

SOS Kit Aid Limited Company Information

Trustees
J R Broadfoot
G Chilcott
G Price
M Thomas
A Thompson
R Westaway

Secretary
K J Broadfoot

Registered Office
35a Orchard Avenue
Shirley
Croydon
Surrey
CR0 8UB

SOS Kit Aid Limited - Trustees report

The Trustees, who are directors within the meaning of the Companies Act 2006, have pleasure in presenting the report and the financial statements for the year ended 31 December 2022.

Structure, governance and management

The Charity is governed by its Memorandum and Articles of Association (adopted pursuant to Special Resolutions passed on 16 December 2010, the date of incorporation of the Company).

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.

Risk assessment

The Trustees continually assesses the risks to which the Charity is exposed, in particular those related to the staging of events and other fund raising initiatives. They are satisfied that the systems in place manage exposure to major risk.

Objectives

The Charity principal purposes are as follows:

- The advancement of amateur sport;
- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantage;
- Protection and preservation of the environment.

This is achieved through the core charitable activity of collecting unwanted sports kit and re-distributing it to those individuals who wish to participate in sport, notably rugby, both in the UK and around the world.

Financial review

The financial results for the year are set out in the accompanying pages. The Charity is largely dependent on the support of its partner organisation, World Rugby, with whom the Charity has a strong relationship. We are anticipating continued support and as a result the Trustees are of the opinion that it is able to meet all liabilities as they occur.

The whole of the activity of SOS Kit Aid Limited is in accordance with the funding received from World Rugby – the collection, sorting, and delivery of rugby kit to those individuals who wish to participate in the sport, and as such its funding is treated as being towards the core purposes.

We have also seen the continuing success of our fundraising golf days, which form an integral part of our fundraising strategy and we would like to thank everyone who supported the charity on these days.

Core funding for the Charity is an area that the Trustees continue to address. We continued with our charitable activities despite the lack of additional funding, resulting in a net deficit at the end of the year on our unrestricted reserves. The Trustees, based on activity during 2022, are confident of the charity's future and therefore have continued to adopt the going concern principles in preparing these accounts.

SOS Kit Aid Limited - Trustees report

Reserves policy

The Reserves Policy is, as far as is prudently possible, to commit all the funds raised in the year in which they are received, having regard to the need for funds to cover a normal level of working capital. There remains a significant demand for the services provided by the Charity, and the funds raised during the year have not been sufficient to cover these costs, however the Trustees expect this position to reverse during 2023.

Statement of the Trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees would like to say a particular thank you to the volunteers around the country who work with SOS Kit Aid to collect, sort and deliver kit, and also to thank the teams at *World Rugby, DHL, Big Yellow Storage, MDS Civil Engineering Limited, MPK, Digby Associates, Mercer & Hole, Halbro Sportswear, Lane Pearson Ltd, Roy Marfleet, DB Shenker Ltd, BT, and many other organisations for their direct and indirect support during the period.*

By order of the Trustees

John Broadfoot - Trustee
21st July 2023

SOS Kit Aid Limited

Profit and Loss account

For the year ended 31 December 2022

I report to the Trustees on my examination of the accounts of the SOS Kit Aid Limited for the year ended 31 December 2022 which are set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under 145(5)(b) of the 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



T Berg FCA
Chartered Accountant
7a Britwell Road, Burnham, SL1 8AF

21st July 2023

SOS Kit Aid Limited
Profit and Loss account
For the year ended 31 December 2022

	<i>Note</i>	2022 £ Total	2021 £ Total
Income and endowments from:			
Fundraising events		12,800	18,935
Voluntary income			
Grants and Donations		19,465	18,851
Total Income		<u>32,265</u>	<u>37,786</u>
Expenditure			
Fundraising activities	1	1,641	6,625
Charitable Expenditure	2	34,562	31,836
Total Expenditure		<u>36,203</u>	<u>38,461</u>
Net (expenditure) income for the period		<u>(3,938)</u>	<u>(675)</u>
Reserves at start of year		1,426	2,101
		<u>(2,512)</u>	<u>1,426</u>
		=====	=====

All gains and losses arising during the year are reflected in the above statements.

SOS Kit Aid Limited

Balance Sheet as at 31 December 2022

	<i>Note</i>	2021 £	2020 £
Current assets			
Bank and Cash in hand		-	1,426
		<hr/>	<hr/>
			1,426
Creditors: Amounts falling due within one year	4	2,512	-
		<hr/>	<hr/>
Net current assets		(2,512)	1,426
		<hr/>	<hr/>
Total assets less current liabilities		£(2,512)	£1,426
		<hr/>	<hr/>
Income funds			
Unrestricted Funds		(2,512)	1,426
		<hr/>	<hr/>
Total Reserves		£(2,512)	£1,426
		<hr/>	<hr/>

For the period ending 31 December 2022 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006.

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

The directors acknowledge their responsibility for:

- Ensuring the company keeps accounting records which comply with Section 386; and
- Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of Section 383, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as is applicable to the Company.

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

Approved by the Board on 21st July 2023 and signed on its behalf:

John Broadfoot – Trustee

SOS Kit Aid Limited

Accounting Policies

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011, and Regulations made thereunder, together SORP Update Bulletin 1

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

REVENUE

Charitable Income and Grants are accounted for as soon as the amount and its receipt are reasonable certain. Assets donated are included at value within Income with a corresponding recording of the asset within Fixed Assets.

The charity receives donations of new and used kit and, in relation to its fundraising event, auction items and raffle prizes, many of which may be unique or not available on the open market. In addition as part of the fundraising and charitable activities the Trustees negotiate supply agreements on the basis of the charity's status resulting in reduced rates and receive use of exclusive facilities not available to the general public. As such the Trustees consider it impractical to be able to ascribe a value to the various donated gifts, services and facilities.

EXPENDITURE

All expenses are accounted for on an accrual basis.

RESERVES

Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for specific purposes.

All funding received in the year is towards the core objects of the Charity and therefore is regarded as Unrestricted funds. Funds previously held as Restricted have now been regarded as unrestricted funding.

SOS Kit Aid Limited

Notes to the Financial Statements

1 Fundraising Expenditure

	2022	2021
	£	£
Direct costs incurred in relation to fundraising events	<u>1,641</u>	<u>6,625</u>

2 Direct charitable expenditure

	2022	2021
	£	£
Expenses incurred in connection with the charitable activities of the organisation:		
Unrestricted activities	34,562	18,554
Restricted activities	<u>-</u>	<u>13,282</u>
	<u>34,562</u>	<u>31,836</u>

Expenses incurred in relation to direct charitable expenditure include kit collection, sorting, packaging and delivery costs as well as other costs incurred that are directly incidental to this activity

3 Taxation

As SOS Kit Aid Limited is a registered charity, it is entitled to the exemptions from tax afforded by sections 505 ICTA 1988 and 256 TCGA 1992 so far as its income and gains are applied for charitable purposes.

4 Creditors: amounts falling due within one year

Bank overdraft £2,515 (2021 - £Nil).

5 Restricted reserves

Transfer to Unrestricted reserves	(6,029)
Movement for the year	(6,029)
Balance at 31 December 2021	6,029
Balance at 31 December 2022	<u>-</u>
<i>Restricted reserves</i>	
	2021
	£
World Rugby Donation	14,986
Other connected support	2,250
Charitable Expenditure	(13,282)
)
Movement for the year	<u>3,954</u>
Balance at 31 December 2020	<u>2,075</u>
Balance at 31 December 2021	<u>6,029</u>

SOS Kit Aid Limited

Notes to the Financial Statements

6. Liability of the Members

In the event of winding up of the Charity, the liability is limited to £1 per member.

7. Statement of Financial Activities - 2021

Below is the Statement of Financial Activities for 2021 which has been produced to provide the comparative information for the Statement of Financial Activities for the current year.

	2021 £	2021 £	2021 £
	Unrestricted	Restricted	Total
Income and endowments from:			
Fundraising events	18,935	-	18,935
Voluntary income			
Grants and Donations	1,615	17,236	18,851
Total Income	<u>20,550</u>	<u>17,236</u>	<u>37,786</u>
	-----	-----	-----
Expenditure			
Fundraising activities	6,625	-	6,625
Charitable Expenditure	18,554	13,282	31,836
Total Expenditure	<u>25,179</u>	<u>13,282</u>	<u>38,461</u>
	-----	-----	-----
Net (expenditure) income for the period	(4,629)	3,954	(675)
Reserves at start of year	26	2,075	2,101
	<u>(4,603)</u>	<u>6,029</u>	<u>1,426</u>
	=====	=====	=====
		=	==

SOS KIT AID LTD

England & Wales - Charity number 1144716

Accounts

SOS KIT AID LIMITED

Registered Number: 07472038
Charity Number: 1144716

Financial Statements
for the year ended 31 December 2021

SOS Kit Aid Limited
Company Information

Trustees J R Broadfoot
 G Chilcott
 G Price
 M Thomas
 A Thompson
 R Westaway

Secretary K J Broadfoot

Registered Office 35a Orchard Avenue
 Shirley
 Croydon
 Surrey
 CR0 8UB

SOS Kit Aid Limited - Trustees report

The Trustees, who are directors within the meaning of the Companies Act 2006, have pleasure in presenting the report and the financial statements for the year ended 31 December 2021.

Structure, governance and management

The Charity is governed by its Memorandum and Articles of Association (adopted pursuant to Special Resolutions passed on 16 December 2010, the date of incorporation of the Company).

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.

Risk assessment

The Trustees continually assesses the risks to which the Charity is exposed, in particular those related to the staging of events and other fund raising initiatives. They are satisfied that the systems in place manage exposure to major risk.

Objectives

The Charity principal purposes are as follows:

- The advancement of amateur sport;
- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantage;
- Protection and preservation of the environment.

This is achieved through the core charitable activity of collecting unwanted sports kit and re-distributing it to those individuals who wish to participate in sport, notably rugby, both in the UK and around the world.

Financial review

The financial results for the year are set out in the accompanying pages. The Charity is largely dependent on the support of its partner organisation, World Rugby, with whom the Charity has a strong relationship. We are anticipating continued support and as a result the Trustees are of the opinion that it is able to meet all liabilities as they occur.

2021 also saw the return of our fundraising golf days, which form an integral part of our fundraising strategy and we would like to thank everyone who supported the charity on these days.

Core funding for the Charity is an area that the Trustees are addressing. We continued with our charitable activities despite the lack of additional funding, resulting in a net deficit at the end of the year on our unrestricted reserves. The Trustees, based on activity during 2022, are confident of the charity's future and therefore have continued to adopt the going concern principles in preparing these accounts.

SOS Kit Aid Limited - Trustees report

Reserves policy

The Reserves Policy is, as far as is prudently possible, to commit all the funds raised in the year in which they are received, having regard to the need for funds to cover a normal level of working capital. As referred to above the lack of other fundraising has resulted in a deficit on unrestricted reserves at the end of December 2021 however the Trustees are confident that this position will reverse in 2022.

Statement of the Trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees would like to say a particular thank you to the volunteers around the country who work with SOS Kit Aid to collect, sort and deliver kit, and also to thank the teams at World Rugby, DHL, Big Yellow Storage, MDS Civil Engineering Limited, MPK, Redhead Transport, BT, and many other organisations for their direct and indirect support during the period.

By order of the Trustees

John Broadfoot - Trustee
August 2022

SOS Kit Aid Limited

Profit and Loss account

For the year ended 31 December 2021

I report to the Trustees on my examination of the accounts of the SOS Kit Aid Limited for the year ended 31 December 2021 which are set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under 145(5)(b) of the 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



T Berg FCA
Chartered Accountant
7a Britwell Road, Burnham, SL1 8AF

August 2022

SOS Kit Aid Limited
Profit and Loss account
For the year ended 31 December 2021

	<i>Note</i>	2021 £ Unrestricted	2021 £ Restricted	2021 £ Total	2020 £ Total
Income and endowments from:					
Fundraising events		18,935	-	18,935	-
Voluntary income					
Grants and Donations		1,615	17,236	18,851	26,810
Total Income		<u>20,550</u>	<u>17,236</u>	<u>37,786</u>	<u>26,810</u>
Expenditure					
Fundraising activities	1	6,625	-	6,625	-
Charitable Expenditure	2	18,554	13,282	31,836	35,480
Total Expenditure		<u>25,179</u>	<u>13,282</u>	<u>38,461</u>	<u>35,480</u>
Net (expenditure) income for the period		(4,629)	3,954	(675)	(8,670)
Reserves at start of year		26	2,075	2,101	10,771
		<u>(4,603)</u>	<u>6,029</u>	<u>1,426</u>	<u>2,101</u>

All gains and losses arising during the year are reflected in the above statements.

SOS Kit Aid Limited

Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Bank and Cash in hand		1,426	2,101
		<u>1,426</u>	<u>2,101</u>
Creditors: Amounts falling due within one year	4	-	-
		<u>1,426</u>	<u>2,101</u>
Net current assets		<u>1,426</u>	<u>2,101</u>
Total assets less current liabilities		<u>£1,426</u>	<u>£2,101</u>
Income funds			
Unrestricted funds		(4,603)	26
Restricted Funds	5	<u>6,029</u>	<u>2,075</u>
Total Reserves		<u>£1,426</u>	<u>£2,101</u>

For the period ending 31 December 2021 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006.

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

The directors acknowledge their responsibility for:

- Ensuring the company keeps accounting records which comply with Section 386; and
- Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of Section 383, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as is applicable to the Company.

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

Approved by the Board on August 2022 and signed on its behalf:

John Broadfoot – Trustee

SOS Kit Aid Limited

Accounting Policies

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011, and Regulations made thereunder, together SORP Update Bulletin 1

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

REVENUE

Charitable Income and Grants are accounted for as soon as the amount and its receipt are reasonable certain. Assets donated are included at value within Income with a corresponding recording of the asset within Fixed Assets.

The charity receives donations of new and used kit and, in relation to its fundraising event, auction items and raffle prizes, many of which may be unique or not available on the open market. In addition as part of the fundraising and charitable activities the Trustees negotiate supply agreements on the basis of the charity's status resulting in reduced rates and receive use of exclusive facilities not available to the general public. As such the Trustees consider it impractical to be able to ascribe a value to the various donated gifts, services and facilities.

EXPENDITURE

All expenses are accounted for on an accrual basis.

RESERVES

Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for specific purposes.

SOS Kit Aid Limited

Notes to the Financial Statements

1. Fundraising Expenditure

	2021 £	2020 £
Direct costs incurred in relation to fundraising events	<u>6,625</u>	<u>-</u>

2. Direct charitable expenditure

	2021 £	2020 £
Expenses incurred in connection with the charitable activities of the organisation:		
Unrestricted activities	18,554	20,245
Restricted activities	<u>13,282</u>	<u>15,235</u>
	<u>31,836</u>	<u>35,480</u>

Expenses incurred in relation to direct charitable expenditure include kit collection, sorting, packaging and delivery costs as well as other costs incurred that are directly incidental to this activity

3. Taxation

As SOS Kit Aid Limited is a registered charity, it is entitled to the exemptions from tax afforded by sections 505 ICTA 1988 and 256 TCGA 1992 so far as its income and gains are applied for charitable purposes.

4. Creditors: amounts falling due within one year

Other creditors £Nil (2020 - £Nil).

5. Restricted reserves

	2021
	£
World Rugby Donation	14,986
Other connected support	2,250
Charitable Expenditure	<u>(13,282)</u>
Movement for the year	3,954
Balance at 31 December 2020	2,075
Balance at 31 December 2021	<u><u>6,029</u></u>
<i>Restricted reserves</i>	2020
	£
World Rugby Donation	17,310
Charitable Expenditure	<u>(15,235)</u>
Balance at 31 December 2020	<u><u>2,075</u></u>

SOS Kit Aid Limited

Notes to the Financial Statements

6. Liability of the Members

In the event of winding up of the Charity, the liability is limited to £1 per member.

7. Statement of Financial Activities – 2020

Below is the Statement of Financial Activities for 2020 which has been produced to provide the comparative information for the Statement of Financial Activities for the current year.

	Note	2020 £ Unrestricted	2020 £ Restricted	2020 £ Total
Income and endowments from:				
Fundraising events		-	-	-
Voluntary income				
Grants and Donations		9,500	17,310	26,810
Other Income				
Total Income		<u>9,500</u>	<u>17,310</u>	<u>26,810</u>
Expenditure				
Fundraising activities	1	-	-	-
Charitable Expenditure	2	20,245	15,235	35,480
Total Expenditure		<u>20,245</u>	<u>15,235</u>	<u>35,480</u>
Net income (expenditure) for the period		(10,745)	2,075	(8,670)
Reserves at start of year		10,771	-	10,771
		<u>26</u>	<u>2,075</u>	<u>2,101</u>

SOS KIT AID LTD

England & Wales - Charity number 1144716

Accounts

SOS KIT AID LIMITED

Registered Number: 07472038

Charity Number: 1144716

Financial Statements
for the year ended 31 December 2020

SOS Kit Aid Limited Company Information

Trustees J R Broadfoot
 G Chilcott
 G Price
 M Thomas
 A Thompson
 R Westaway

Secretary K J Broadfoot

Registered Office 35a Orchard Avenue
 Shirley
 Croydon
 Surrey
 CR0 8UB

SOS Kit Aid Limited - Trustees report

The Trustees, who are directors within the meaning of the Companies Act 2006, have pleasure in presenting the report and the financial statements for the year ended 31 December 2020.

Structure, governance and management

The Charity is governed by its Memorandum and Articles of Association (adopted pursuant to Special Resolutions passed on 16 December 2010, the date of incorporation of the Company).

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.

Risk assessment

The Trustees continually assesses the risks to which the Charity is exposed, in particular those related to the staging of events and other fund raising initiatives. They are satisfied that the systems in place manage exposure to major risk.

Objectives

The Charity principal purposes are as follows:

- The advancement of amateur sport;
- The relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantage;
- Protection and preservation of the environment.

This is achieved through the core charitable activity of collecting unwanted sports kit and re-distributing it to those individuals who wish to participate in sport, notably rugby, both in the UK and around the world.

Financial review

The financial results for the year are set out in the accompanying pages. The Charity is largely dependent on the support of its partner organisation, the WORLD RUGBY, with whom the Charity has a strong relationship. We are anticipating continued support and as a result the Trustees are of the opinion that it is able to meet all liabilities as they occur. In addition the charity held successful fundraising golf days and this has provided additional funds, part of which are carried forward to next year, to be spent in accordance with our charitable objectives.

Covid-19

Charitable Activity - During early summer 2020 the Charity was not able to make deliveries, or collect kit for recycling from around the UK. This significantly slowed our activity. We were delighted therefore in summer that we were able to recommence our delivery programme, with a particular focus on Eastern Europe, and managed to make a significant number of deliveries.

As reported last year a number of clubs and organisations took the opportunity to sort out their own stock position and this resulted in a steady influx of playing kit to the Charity which has maintained our kit available for recycling.

SOS Kit Aid Limited - Trustees report

Fundraising - The Covid situation prevented us from hosting our important golf days - a key source of funds for the Charity. We are grateful for the continued support of our partners during this difficult time, particularly World Rugby and MDS.

Reserves policy

The Reserves Policy is, as far as is prudently possible, to commit all the funds raised in the year in which they are received, having regard to the need for funds to cover a normal level of working capital.

Statement of the Trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees would like to say a particular thank you to the volunteers around the country who work with SOS Kit Aid to collect, sort and deliver kit, and also to thank the teams at World Rugby, DHL, Big Yellow Storage, MDS Civil Engineering Limited, Isuzu, Redhead Transport, BT, and many other organisations for their direct and indirect support during the period.

By order of the Trustees

John Broadfoot - Trustee
16th September 2021

SOS Kit Aid Limited

Profit and Loss account

For the year ended 31 December 2020

I report to the Trustees on my examination of the accounts of the SOS Kit Aid Limited for the year ended 31 December 2020 which are set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under 145(5)(b) of the 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



T Berg FCA
Chartered Accountant
7a Britwell Road, Burnham, SL1 8AF

16th September 2021

SOS Kit Aid Limited
Profit and Loss account
For the year ended 31 December 2020

	<i>Note</i>	2020 £ Unrestricted	2020 £ Restricted	2020 £ Total	2019 £ Total
Income and endowments from:					
Fundraising events		-	-	-	20,025
Voluntary income					
Grants and Donations		9,500	17,310	26,810	19,480
Total Income		<u>9,500</u>	<u>17,310</u>	<u>26,810</u>	<u>39,505</u>
Expenditure					
Fundraising activities	1	-	-	-	11,422
Charitable Expenditure	2	20,245	15,235	35,480	27,719
Total Expenditure		<u>20,245</u>	<u>15,235</u>	<u>35,480</u>	<u>39,141</u>
Net (expenditure) income for the period		(10,745)	2,075	(8,670)	364
Reserves at start of year		10,771	-	10,771	10,407
		<u>26</u>	<u>2,075</u>	<u>2,101</u>	<u>10,771</u>
		=====	=====	=====	=====
		==	==	==	==

All gains and losses arising during the year are reflected in the above statements.

SOS Kit Aid Limited

Balance Sheet as at 31 December 2020

	<i>Note</i>	2020 £	2019 £
Current assets			
Bank and Cash in hand		2,101	10,771
		<u>2,101</u>	<u>10,771</u>
Creditors: Amounts falling due within one year	4	-	-
Net current assets		<u>2,101</u>	<u>10,771</u>
Total assets less current liabilities		<u>£2,101</u>	<u>£10,771</u>
		<u>1</u>	
Income funds			
Unrestricted funds		26	10,771
Restricted Funds	5	<u>2,075</u>	<u>-</u>
Total Reserves		<u>£2,101</u>	<u>£10,771</u>
		<u>1</u>	

For the period ending 31 December 2020 the charitable company was entitled to exemption under section 477(2) of the Companies Act 2006.

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

The directors acknowledge their responsibility for:

- Ensuring the company keeps accounting records which comply with Section 386; and
- Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of Section 383, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as is applicable to the Company.

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

Approved by the Board on 16th September 2021 and signed on its behalf:

John Broadfoot - Trustee

SOS Kit Aid Limited

Accounting Policies

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011, and Regulations made thereunder, together SORP Update Bulletin 1

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

REVENUE

Charitable Income and Grants are accounted for as soon as the amount and its receipt are reasonable certain. Assets donated are included at value within Income with a corresponding recording of the asset within Fixed Assets.

The charity receives donations of new and used kit and, in relation to its fundraising event, auction items and raffle prizes, many of which may be unique or not available on the open market. In addition as part of the fundraising and charitable activities the Trustees negotiate supply agreements on the basis of the charity's status resulting in reduced rates and receive use of exclusive facilities not available to the general public. As such the Trustees consider it impractical to be able to ascribe a value to the various donated gifts, services and facilities.

EXPENDITURE

All expenses are accounted for on an accrual basis.

RESERVES

Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for specific purposes.

SOS Kit Aid Limited

Notes to the Financial Statements

1 Fundraising

Expenditure	2020	2019
	£	£

Direct costs incurred in relation to fundraising events	-	1,422
	—	—

2 Direct charitable expenditure

2020	2019
£	£

Expenses incurred in connection with the charitable activities of the organisation:		
Unrestricted activities	207,265	276,518
Restricted activities	45,815	58,511
	253,080	335,029

3	—
5	—
3	2
5	7
,	,
4	7
8	1
0	9
<u>0</u>	<u>9</u>

Expenses incurred in relation to direct charitable expenditure include kit collection, sorting, packaging and delivery costs as well as other costs incurred that are directly incidental to this activity

3Taxation

Taxation

As SOS Kit Aid Limited is a registered charity, it is entitled to the exemptions from tax afforded by sections 505 ICTA 1988 and 256 TCGA 1992 so far as its income and gains are applied for charitable purposes.

4Creditors: amounts falling due within one year

Other creditors £Nil (2019 - £Nil).

5Restricted									
. reserves									
									2
									0
									2
									0
									£
World	Rugby								1
Donation									7
									,
									3
									1
									0
Charitable									(
Expenditure									1
									5
									,
									2
									3
									5
									<u>5</u>

)
Balance at 31		<u>2</u>
December 2020		,
		0
		7
		<u>5</u>
<i>Restricted reserves</i>		2
		0
		1
		9
		£
World Rugby - Spirit		5
of Rugby Award		1
Charitable		(
Expenditure		5
		1
)
Balance at 31		<u>-</u>
December 2019		<u></u>

SOS Kit Aid Limited

Notes to the Financial Statements

6. Liability of the Members

In the event of winding up of the Charity, the liability is limited to £1 per member.

7. Statement of Financial Activities - 2019

Below is the Statement of Financial Activities for 2019 which has been produced to provide the comparative information for the Statement of Financial Activities for the current year.

	<i>Note</i>	2019 £ Unrestricted	2019 £ Restricted	2019 £ Total
Income and endowments from:				
Fundraising events		20,025	-	20,025
Voluntary income				
Grants and Donations		19,480	-	19,480
Other Income		-	-	-
Total Income		<u>39,505</u>	<u>-</u>	<u>39,505</u>
Expenditure				
Fundraising activities	1	11,422	-	11,422
Charitable Expenditure	2	27,668	51	27,719
Total Expenditure		<u>39,090</u>	<u>51</u>	<u>39,141</u>
Net income (expenditure) for the period		415	(51)	364
Reserves at start of year		10,356	51	10,407
		<u>10,771</u>	<u>-</u>	<u>10,771</u>
		<u>=====</u>	<u>=====</u>	<u>=====</u>