

THE ROYAL NAVY FOOTBALL ASSOCIATION

England & Wales · Charity number 1164897

Details

Status Registered

Legal form CIO

Registered 2015-12-17

Register [View on the Charity Commission register](#)

Contact

Address H M S Temeraire
Burnaby Road
Portsmouth
PO1 2HB

Phone 02392 573025

Email secretary@navyfa.com

Website www.royalnavyfa.com

Activities

Objects: THE OBJECT OF THE CIO IS TO PROMOTE THE PHYSICAL EFFICIENCY OF MEMBERS OF THE ROYAL NAVY AND ROYAL MARINES THROUGH THE PROVISION OF ADMINISTRATIVE AND FINANCIAL SUPPORT AND FACILITIES TO ENABLE PAST AND PRESENT MEMBERS OF ALL RANKS OF THE ROYAL NAVY AND ROYAL MARINES AND THEIR DEPENDANTS TO PARTICIPATE IN SPORT.

Activities: The object of the CIO is to promote the physical efficiency of members of the Royal Navy and Royal Marines through the provision of administrative and financial support and facilities to enable past and present members of all ranks of the Royal Navy and Royal Marines and their dependants to participate in sport.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Amateur Sport, Armed Forces/emergency Service Efficiency, Recreation
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£193,312	£194,197	-	-
2024-06-30	£193,312	£194,197	-	-
2023-06-30	£204,956	£190,457	-	-
2022-06-30	£169,369	£169,343	-	-
2021-06-30	£132,756	£126,855	-	-

Trustees

Name	Role	Appointed
David McGarel		2019-06-20
Eilish Brogan		2025-01-31
Elizabeth Smith		2021-06-29
Fraser James Quirke		2026-02-04
Gavin Howe		2021-06-29
Heather O'Connell		2021-06-29
Nicola Sanders Cooper		2026-02-04
Thomas Blain Barnden		2026-02-04

THE ROYAL NAVY FOOTBALL ASSOCIATION

England & Wales - Charity number 1164897

Accounts



Royal Navy Football Association

THE ROYAL NAVY FOOTBALL ASSOCIATION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2024



THE ROYAL NAVY FOOTBALL ASSOCIATION

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FOR THE YEAR ENDED 30 JUNE 2024**

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The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of the 2015 Charities Statement of Recommended Practice (SORP) that meets Financial Reporting Standard (FRS) 102.

LEGAL AND ADMINISTRATIVE INFORMATION

Charitable Company Name

The name of the Charitable Incorporated Organisation ("the CIO") is "The Royal Navy Football Association," often abbreviated to RNFA (ROYAL NAVY FOOTBALL ASSOCIATION)

Trustees

John Lavery, MVO (2015)	Chair
Stephen G Vasey (2015)	
David McGarel (2019)	Treasurer
Elizabeth Smith (June 2021)	
Heather O'Connell (June 2021)	
Gavin Howe (June 2021)	

CEO (Chief Executive Officer)

Mr S H Johnson

Registered Office

Room G32
HMS Temeraire
Portsmouth
Hampshire, PO1 2HB

Registered Charity Number

1164897 - First registered on 17 December 2015

Accountants

David Bailey, Chartered Accountants
28 Landport Terrace
Portsmouth
Hants PO1 2RG

Bankers

Nat West Bank
130 Commercial Road
Portsmouth
Hants
PO1 1EJ

Legal Advisers

Charles Russell LLP
5 Fleet Place
London EC4M 7RD

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is a Charitable Incorporated Organisation (CIO). It was registered in its current legal form on 17 December 2015. The Charity was previously an unincorporated association but changed its legal form to a CIO. The assets and liabilities of the unincorporated association were transferred to the CIO on 7th July 2016.

Organisational Structure

The governing body of the RNFA is the Board of Trustees, which comprises of up to 12 members and meets three times a year to review charitable objectives, strategy, and performance. Trustees are elected or appointed for a three-year term, and may, subject to Board approval, serve for further three-year terms. The Executive Chair and CEO attend all Board of Trustees meetings.

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 2nd edition (effective October 2019).

All appointments of trustees are based on the principle of competency and to benefit from a broad spread of expertise. All appointments and re-appointment of trustees are based on the articles of the Constitution and will be decided by the members at the annual general meeting.

On appointment, all new Trustees will be provided with a copy of the Constitution and any amendments made to it, a copy of the CIO's latest trustees' annual report and statement of accounts. They will be briefed on their duties and responsibilities as a Trustee and will be offered training courses if required to improve their ability to perform their duties. The Register of Trustees is maintained with the Statutory Records of the RNFA by the CEO.

The trustees shall manage the affairs of the CIO in accordance with the articles of the Constitution and have delegated the day-to-day running of the Royal Navy Football Association to the Senior Management Team (SMT), who are tasked with achieving the objectives set within the RNFA strategic plan (2021-2024).

Facility Management

The Charity does not own any specific facilities, as the RNFA utilises the facilities that are provided by the Ministry of Defence in pursuit of the combined objectives to promote physical efficiency by participating in sport. The current offices are situated within HMS TEMERAIRE, the centre for Navy sport in Portsmouth.

Volunteers and Related Parties

The Trustees all give their services voluntarily and receive no remuneration for their activities, other than travel, training courses and incidental expenses. The serving members of the Board undertake their RNFA duties as volunteers in addition to their normal line duties and receive no remuneration for their services.

Management

Whilst the Trustees retain full responsibility for the CIO, the management and day-to-day running of the RNFA has been delegated to the Senior Management Team (SMT) within the conditions set out in the constitution and association rules.

The Senior Management Team consist of the following appointments:

Chair	Chair of Referees
Vice Chair	Head of Marketing and Sponsorship
CEO	Head of Representative Football
Head of Strategy and Business	Football Development Manager

All RNFA SMT are serving or reservist Royal Navy/Royal Marines personnel, who undertake the roles on a voluntary basis on top of their high-pressure military appointments, except for the CEO and the Football Development Manager who are funded by the Football Association. All vacancies within the RNFA area are advertised on the RNFA website inviting volunteers, both serving and civilians, to be considered for selection; all SMT appointments are re-appointed at the AGM.

Employees

The RNFA employs the following personnel in a full-time capacity:

CEO	Mr Steve Johnson (2003)	FA Funded post
Football Development Manager	Mrs Kim Stenning (2016)	FA Funded post

Mrs Stenning has given notice to leave her position, and will depart on 1st July 2024

The RNFA permanently employs the following personnel in a part time capacity:

Finance Officer & Development Co-Ordinator	Mrs Hannah Okell (2016)	FA & RNFA Funded post
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Royal Navy Secondment

Assistant Secretary & Football Services Officer	Mr Peter Gamble (2022)	MOD Civil Servant
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The Royal Navy, as part of its transformation process, has removed the service position of Assistant Secretary. In response, Royal Navy Sport has decided to designate one of its civil service positions in the new role of Football Development and Services Officer, for the duration of the FA funding period from 2024 to 2028.

RNFA Board of Trustees Performance Summary



During the reporting period the Board of Trustees have continued to support both the executive function and Navy football to good effect. Working with the Chief Executive of the charity and the wider executive team they provided advice, leadership and reassurance, as both individuals and as a body to ensure that the RNFA maintains progress towards, or in most cases fulfils the National Body's code of governance for county associations. Always conscious of the Association's

Strategic objectives stated within the 3 year plan the Trustees have worked seamlessly alongside the Executive Chair and Chief Executive to deliver success where possible and progress where circumstances or systems are not mature enough to measure confidently yet. Each of the Board members has a leadership or key role within the supporting and mandated committees, guiding and influencing each as they develop robust processes and safety mechanisms to ensure inclusivity, resilience, protection and fairness within Navy football's game and community. The further refinement and development of the risk register and the people plan, the award of the Foundation Level of the Equality Standard for Sport and the constant oversight and amendment of the safety management plan are all examples of trustee's engagement in the wider business of the charity as well as its pure governance requirements.

A well-established group of individuals with a broad blend of competencies and experience that compliment all areas of activity, the Board adopts a collegiate and non-hierarchical approach to all business, trusting each other's opinions and confident in colleagues ability. Supported impeccably by the executive team, board papers are invariably timely, accurate and succinct whilst communications and relationships within the Board and across the organisation remain strong. A regular audit of trustee skills is in place and succession planning is tailored towards ensuring that the Board maintains a wide breadth of experience to ensure that appropriate support is available to be offered across all the RNFA's activities. Equally the Chief Executive liaises with all in a timely fashion to ensure that mandatory training is undertaken. It has been recognised that the group would benefit from a voice with more recent appreciation of the playing community and work is underway to recruit to the Board a new trustee with such knowledge.

Finally, it is commendable that despite most of the Board being widely dispersed across the South of England, attendance at meetings, fixtures and events in support of the RNFA is, whenever possible, in person and all make every effort to maintain connections with players, officials and supporters of the broader game rather than focusing on governance alone.

John Lavery - Board Chair

Exec Chair Overview



It gives me great pleasure to offer you this overview in a period of continued growth and ongoing development of our Association. We continue to adhere to government, Service and FA guidance, ensuring the game is enabled and supported in a safe and compliant manner for the benefit of all.

Our Strategic objectives, as agreed with the FA National Game Board (NGB), continue to be the guiding principles in all that we do, and I am delighted to report that we have secured the support of the FA for a further four years with agreement of our goals mapped against the delivery of the targets set out in the National Game Strategy (NGS). As the Royal Navy strives to be a Global, Modern and Ready force for good, the focus on our people remains at the forefront of our Senior Leadership minds as they meet the challenges of the 21st Century, with geo-political instability continuing to dominate. The opportunity for our Sailors and Marines to use football as a release from the pressures of their everyday lives cannot be understated. The RNFA continue to grow participation at every level regardless of location, quality, and quantity available to ensure that football as the most widely played sport in the Navy is available to all. The provision of a safe and inclusive culture is pivotal to all that we do and through the guidance of our Trustees and Senior Management Team, we will deliver innovative ideas to broaden access and outreach.

Continued responsible fiscal management and oversight by our Trustees has ensured our outputs and workforce remain on a sound footing and our fiscal model continues to provide us with a sustainable programme and sensible reserves to ensure long term stability. This ensures we can continue to offer training camps, team building events and a sense of belonging for our people. We are proud to be the Royal Navy Football Association.

The RNFA continues to develop, learn from experience, and most importantly deliver our charitable objectives in the best interests of our football family. This is achieved through the support of our permanent and voluntary staff, the Royal Navy, our Trustees, and the FA, and to all I offer a huge vote of thanks.

Captain John Gordon RN (Executive Chair)

REPORT OF THE TRUSTEES

Remuneration

The Charity does not remunerate its Trustees, although training and travel expenses are funded. All Trustees and members of the Executive give their services voluntarily and receive no remuneration for the activities other than incidental expenses. The Executive undertake their association duties as volunteers in addition to their full-time service duties. The RNFA continues to develop and expand its group of volunteers to assist in all areas of the charity. These volunteers are supported by the full-time staff members, as well as specific policies contained within the staff handbook.

FINANCIAL REVIEW**Grants**

The RNFA receives annual grants from:

- **Naval Service Sports Charity** - This grant is in support of operational costs along with delivery projects as detailed within the RNFA Business Plan. A business case is compiled each year and a figure bid for, that is aligned to association requirements and the current financial status. The association received a grant of £20,500 during this financial period.
- **The Football Association (FA)** – This grant is used for workforce salaries and a revenue grant to support the delivery of development projects that support The FA's National Game Strategy (2021-24). The association received grants totalling £77,868 during this financial period.
- **Sponsorship** – To support delivery of Cup Competitions and Representative Football. The association received grants totalling £38,000 during this financial period.

The focus of the RNFA remains on financing the operating costs of football throughout the Royal Navy. Through the grants above and locally generated sponsorship the association operates and funds:

- 5 representative teams playing 30+ matches throughout this period.
- Delivery of a number of Inter-Regional competitions for Men, Women and Masters.
- Delivery of the Navy Cup Competition for all affiliated Clubs (11 v 11).
- Delivery of 30+ Grassroots Events.
- Delivery of Development projects in support of FA and RNFA strategic objectives.
- Employment of 2 full time and 1 part time members of staff.

The finance function of the RNFA is undertaken by the part time Finance Officer along with the full time CEO. Financial reporting is carried out at the newly established Audit & Risk (A&R) committee with the committee Chair now providing a financial update at Trustee Board meetings. A major change as a CIO is that budget approval is recommended at Executive level and is now reviewed by the A&R Committee before presentation to the board for final approval at the beginning of each financial year.

Investments and Reserves Policy

Reserves are in place to bridge the gap between spending and receiving income and to cover unplanned emergency expenditure. The minimum level of reserves deemed to be required is reviewed periodically by the Trustees and adjusted as perceptions of risk and other factors change. The Trustees believe that it remains reasonable to maintain a level of free reserves equivalent to 12 months operating costs of charitable activities and thus enable the charity to continue its business for at least one year in the event of significant loss of income (Risk 1 – Highest Priority Risk Register). Investments which are managed by Sarasin, total £104,614 for the year ending 30th June 2024.

Staff Redundancy Policy

Should the Charity be unable to continue as a going concern, the financial forecast for staff redundancy payments as of the 30 June 2024 would be £28,560.

Risk Management

In accordance with Sport England's Code of Governance requirements, an Audit and Risk Committee has been established by the Board during this reporting period. This committee is responsible for the ongoing management of the Risk Register and will regularly review the main operational areas of the charity to identify potential risks. The Trustees assess the risks to the organization as part of the business planning process, which takes place at the beginning of each financial year or whenever there is a significant change in risk. The Trustees believe that the charity has implemented systems that effectively mitigate risks to an acceptable level. A principal risk remains the loss of funding, but this is mitigated by having multiple sponsors and grants, as well as maintaining adequate reserves. During this reporting period, the Risk Register and the Safety Management Plan were reviewed and updated to ensure consistent reporting of serious injuries to players. The Audit and Risk Committee will now serve as the primary body for reporting all financial matters, with the chair presenting these reports at Board Meetings.

Statement of 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).

Charitable law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charitable company and of the outgoing resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- State whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements.
- Make judgements and estimates that are reasonable and prudent.
- Comply with applicable accounting standards, including FRS 102, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

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

In so far as the trustees are aware:

- There is no relevant information of which the charity independent examiner is unaware; and
- The trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The trustees declare that they have approved the trustees' report for the year ended 30th June 2024.

Signed on behalf of the Trustees on 31st January 2025



Gavin Howe – Trustee Board (Chair)

I report to the trustees on my examination of the accounts of the Royal Navy Football Association for the year ended 30 June 2024, which is set out on Pages 10 to 17.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustees' 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 section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounting and Reports) Regulations 2008 other than a 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 concern and have come across no other matters in connection with the examination to which attention should be drawn in the report to enable a proper understanding of the accounts to be reached.



MARTIN PIERCE FCCA
28 Landport Terrace
Portsmouth
PO1 2RG

31st January 2025

INCOME AND EXPENDITURE ACCOUNTFor the year ended 30 June 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024	Total Funds 2023 £
INCOMING RESOURCES					
Incoming Resources from generated funds:					
Voluntary Income - Grants and Sponsorship	1	33,000	144,458	177,458	193,246
Investment Income		3,939	-	3,939	2,269
Incoming resources from charitable activities:					
Football Development Income		4,901	-	4,901	4,153
Representative Match Income		-	-	-	-
Competition Income	2	1,343	91	1,434	1,628
Referees' Income	3	5,530	-	5,530	3,620
Other Income	4	50	-	50	40
TOTAL INCOMING RESOURCES		48,763	144,549	193,312	204,956
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income % Admin costs re Grants/Bids Sponsors Servicing		1,298	1,500	2,798	7,261
Charitable Activities					
Football Development Expenses	5	844	50,305	51,149	49,248
Representative Match Expenses	6	27,771	22,428	50,199	42,571
Competition Expenses		4,907	91	4,998	5,003
Referees Expenses		2,128	-	2,128	2,821
Subscriptions and Donations		1,000	-	1,000	1,095
Governance Costs:					
Administration Expenses	7	29,266	51,219	80,485	80,441
Depreciation	8	1,440	-	1,440	2,017
TOTAL RESOURCES EXPENDED		68,654	125,543	194,197	190,457
NET INCOMING (OUTGOING) RESOURCES		(19,891)	19,006	(885)	14,499
NET GAINS ON INVESTMENT ASSETS		7,508	-	7,508	814
SURPLUS(DEFICIT) FOR THE YEAR		(12,383)	19,006	6,623	15,313
Funds brought Forward 1 July 2023		150,118	126,907	277,025	261,712
Funds Carried Forward 30 June 2024		137,735	145,913	283,648	277,025

The notes on Pages 12 - 17 form part of this Account

BALANCE SHEETAt 30 June 2024

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS					
Tangible	9		2,880		4,320
Investments					
- RNRMC Investment Fund	10		<u>104,614</u>		<u>97,106</u>
			107,494		101,426
CURRENT ASSETS					
Stock of Equipment		1,477		1,871	
Sundry Debtors and Prepayments	11	942		23,817	
Cash at Bank					
- Natwest Reserve Accounts		136,867		50,646	
- Natwest Current Accounts		43,069		105,337	
Travelex Card		658		664	
Cash in Hand		<u>106</u>		<u>106</u>	
		183,119		182,441	
CURRENT LIABILITIES					
Grants Received in Advance		-		-	
Income Received in Advance		-		-	
Sundry Creditors		<u>6,965</u>		<u>6,842</u>	
		6,965		6,842	
NET CURRENT ASSETS			<u>176,154</u>		<u>175,599</u>
NET ASSETS			<u>283,648</u>		<u>277,025</u>
Financed By :					
ACCUMULATED FUND					
Unrestricted Funds			137,735		150,118
Restricted Funds			<u>145,913</u>		<u>126,907</u>
			283,648		277,025

The Notes on page 16 form part of this Balance Sheet.

The Financial Statements on pages 10-17 were approved by the Trustees on the 31st January 2025 and signed on their behalf by:



Gavin Howe – Trustee Board (Chair)

NOTES TO THE ACCOUNTS

For the year ended 30 June 2024

A. BASIS OF PREPARATION

- a. **Basis of accounting.** These Accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless stated in the relevant notes to these accounts.
- b. 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 Standards applicable in the United Kingdom and Republic of Ireland FRS 102 2nd edition (effective October 2019) and with the Charities Act 2011.
- c. **Going Concern.** The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees have considered the charity's forecasts and projections and have taken account of pressures on grants, sponsorship, and charitable activities. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

B. ACCOUNTING POLICIES

- a. **Recognition of income.** Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies, together with sponsorship and donations, and other income from activities are in furtherance of the charity's objectives. Funds received are recognised as restricted when there is an agreed and explicit condition of the grant or donor. Occasionally, funds received for future activities are carried forward at the year end.
- b. **Resources Expended.** 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.
- c. **Governance Costs.** Governance costs include the costs of meeting the constitutional and statutory requirements of the charity, including the accountancy and independent examination fees.

NOTES TO THE ACCOUNTS

For the year ended 30 June 2024

ACCOUNTING POLICIES- continued

- d. **Pension Costs.** The charity operates a defined contribution pension scheme. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate.
- e. **Capitalisation and Depreciation of Tangible Fixed Assets.** In line with Royal Navy accounting policy, tangible fixed assets are capitalised and depreciated at the rates stated under Note 9.
- f. **Fixed Asset Investment.** Quoted shares and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end.
- g. **Stocks.** Corporate clothing held for sale as part of charitable activity is valued at the lower of cost or net realisable value.
- h. **Debtors.** These 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.
- i. **Funds Accounting.** Funds held by the charity are:
- a. **Unrestricted Funds:** These are funds that can be used in accordance with the charitable objectives at the discretion of the Trustees.
 - b. **Restricted Funds:** These are funds that can only be used for restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor.

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 30 June 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
1. GRANTS AND SPONSORSHIP				
RN Sports Charity Grant	-	20,500	20,500	30,000
FA Development Plan Grant	-	-	-	3,247
Other FA Grants	-	7,002	7,002	6,306
Sports Lottery Grants	-	31,588	31,588	35,180
FA Salary Grants	-	77,868	77,868	79,027
Sponsorship:				
- ESS	10,000	-	10,000	10,486
- Carbon 60	12,000	1,500	13,500	12,000
- Lockheed Martin	10,000	-	10,000	10,000
- Thales	-	6,000	6,000	6,000
Donations:				
- RNFA Supporters Club	1,000	-	1,000	1,000
	<u>33,000</u>	<u>144,458</u>	<u>177,458</u>	<u>193,246</u>
2. COMPETITION INCOME				
Navy Cup and IR	780	-	780	240
Truce Tournament	-	91	91	767
Administration Charge - Cautions and Sending Off	563	-	563	621
	<u>1,343</u>	<u>91</u>	<u>1,434</u>	<u>1,628</u>
3. REFEREES' INCOME				
Registrations	1,060	-	1,060	1,280
Course Fees	4,380	-	4,380	2,340
Development	90	-	90	-
	<u>5,530</u>	<u>-</u>	<u>5,530</u>	<u>3,620</u>
4. OTHER INCOME				
Inflatable Hire	50	-	50	50
Surplus(Deficit) on Sale of Football Tickets	-	-	-	(10)
	<u>50</u>	<u>-</u>	<u>50</u>	<u>40</u>

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 30 June 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
5. FOOTBALL DEVELOPMENT EXPENSES				
Coaching and Other Course Expenditure	530	3,007	3,537	3,545
Football Development Wages and Expenses	314	39,245	39,559	39,528
Football Development staff Pensions	-	2,563	2,563	2,423
Grassroots Development Expenses	-	3,698	3,698	1,779
Equipment Expenses	-	1,792	1,792	1,973
	<u>844</u>	<u>50,305</u>	<u>51,149</u>	<u>49,248</u>
6. REPRESENTATIVE MATCH EXPENSES				
RNFA Senior XI	9,002	6,000	15,002	8,344
RNFA Development XI	3,203	-	3,203	4,472
RNFA Women's XI	6,763	-	6,763	4,194
Tours	8,803	16,428	25,231	25,561
	<u>27,771</u>	<u>22,428</u>	<u>50,199</u>	<u>42,571</u>
7. ADMINISTRATION EXPENSES				
Office Supplies	1,236	-	1,236	60
Telephone	338	-	338	508
Motor Vehicle Expenses	1,402	-	1,402	1,050
Sundry Expenses	2,054	-	2,054	652
Committee Expenses and Meetings	39	-	39	37
Trustees' Training Expenses	307	-	307	24
Staff Training Expenses	189	-	189	30
Insurances	432	-	432	432
Staff Wages	17,134	45,935	63,069	61,455
Staff Pensions	-	4,208	4,208	3,977
Staff Healthcare	396	-	396	1,292
Secretary's Expenses	284	1,076	1,360	1,425
Accountancy	4,167	-	4,167	4,287
Legal and Professional Fees	1,288	-	1,288	-
President's Dinner	-	-	-	5,212
	<u>29,266</u>	<u>51,219</u>	<u>80,485</u>	<u>80,441</u>
8. DEPRECIATION				
Office Equipment	240	-	240	817
Motor Vehicle	1,200	-	1,200	1,200
	<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>2,017</u>

NOTES TO THE ACCOUNTS

For the year ended 30 June 2024

9. TANGIBLE ASSETS

	Total £	Equipment £	Motor Vehicle £
COST			
At 1 July 2023 and 30 June 2024	<u>15,526</u>	<u>3,526</u>	<u>12,000</u>
DEPRECIATION			
At 1 July 2023	11,206	2,806	8,400
Provided in the year	<u>1,440</u>	<u>240</u>	<u>1,200</u>
	<u>12,646</u>	<u>3,046</u>	<u>9,600</u>
NET BOOK VALUE			
At 30 June 2024	<u>2,880</u>	<u>480</u>	<u>2,400</u>
At 30 June 2023	<u>4,320</u>	<u>720</u>	<u>3,600</u>

In line with the Royal Navy accounting policy, tangible fixed assets are capitalised and depreciated as follows:

Equipment	- 50% per annum on cost in the first year - then the balance remaining over three years
Motor Vehicle	- 50% per annum on cost in the first year - then the balance remaining over five years

10. INVESTMENTS

	2024 £	2023 £
RNRMC	<u>104,614</u>	<u>97,106</u>

The RNRMC Investment valuation is taken from Sarasin & Partners LLP Unitisation Spreadsheet dated 30 June 2024.

11. SUNDRY DEBTORS

	2024 £	2023 £
ESS Sponsorship	-	10,000
The FA - June 23 Grant	-	10,797
Coaching Courses	520	-
Referees' Income	170	-
Prepayments	10	3,000
Others	242	20
	<u>942</u>	<u>23,817</u>

NOTES TO THE ACCOUNTS

For the year ended 30 June 2024

12. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2024	2023
	£	£
a) Accountancy		
Independent Examiner's Fee	3,180	3,120
Other Accounting Services	987	1,167
	<u>4,167</u>	<u>4,287</u>
b) Staff Costs		
Salaries and Wages	96,730	94,426
Social Security Costs	4,433	4,567
Pension Costs (Defined Contribution Scheme)	6,771	6,400
Other Employee Benefits	935	1,869
	<u>108,869</u>	<u>107,262</u>

13. TRANSACTIONS WITH RELATED PARTIES

During the year the Association entered into arms-length printing & embroidery contracts with JAKS totalling **£2,919** (2023 - £2,530), a company fully owned by the spouse of Mr S H Johnson, the CEO of the RNFA.

THE ROYAL NAVY FOOTBALL ASSOCIATION

England & Wales - Charity number 1164897

Accounts



Royal Navy Football Association

THE ROYAL NAVY FOOTBALL ASSOCIATION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2022



THE ROYAL NAVY FOOTBALL ASSOCIATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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Balance Sheet	13
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The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of the 2015 Charities Statement of Recommended Practice (SORP) that meets Financial Reporting Standard (FRS) 102.

LEGAL AND ADMINISTRATIVE INFORMATION

Charitable Company Name

The name of the Charitable Incorporated Organisation (“the CIO”) is “The Royal Navy Football Association,” often abbreviated to RNFA (ROYAL NAVY FOOTBALL ASSOCIATION)

Trustees

John Lavery, MVO (2015)	Chair
Stephen G Vasey (2015)	
David McGarel (2019)	Treasurer
Elizabeth Smith (June 2021)	Appointed 24 th June 2021
Heather O’Connell (June 2021)	Appointed 24 th June 2021
Gavin Howe (June 2021)	Appointed 24 th June 2021

CEO (Chief Executive Officer)

Mr S H Johnson

Registered Office

Room G32
HMS Temeraire
Portsmouth
Hampshire, PO1 2HB

Registered Charity Number

1164897 - First registered on 17 December 2015

Accountants

David Bailey, Chartered Accountants
28 Landport Terrace
Portsmouth
Hants PO1 2RG

Bankers

Nat West Bank
130 Commercial Road
Portsmouth
Hants
PO1 1EJ

Legal Advisers

Charles Russell LLP
5 Fleet Place
London EC4M 7RD

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is a Charitable Incorporated Organisation (CIO). It was registered in its current legal form on 17 December 2015. The Charity was previously an unincorporated association but changed its legal form to a CIO. The assets and liabilities of the unincorporated association were transferred to the CIO on 7th July 2016.

Organisational Structure

The governing body of the RNFA is the Board of Trustees, which comprises up to 6 members and meets three times a year to review charitable objectives, strategy, the risk registers, and performance. Trustees are elected or appointed for a three-year term, and may, subject to Board approval, serve for further three-year terms. The Chairman and CEO attend all Board of Trustees meetings.

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 2015).

All appointments of trustees are based on the principle of competency and to benefit from a broad spread of expertise. All appointments and re-appointment of trustees are based on the articles of the Constitution and will be decided by the members at the annual general meeting.

On appointment, all new Trustees will be provided with a copy of the Constitution and any amendments made to it, a copy of the CIO's latest trustees' annual report and statement of accounts. They will be briefed on their duties and responsibilities as a Trustee and will be offered training courses if required to improve their ability to perform their duties. The Register of Trustees is maintained with the Statutory Records of the RNFA by the CEO.

The trustees shall manage the affairs of the CIO in accordance with the articles of the Constitution and have delegated the day-to-day running of the Royal Navy Football Association to the Executive Committee, who are tasked with achieving the objectives set within the RNFA strategic plan (2021-2024).

Facility Management

The Charity does not own any specific facilities, as the RNFA utilises the facilities that are provided by the Ministry of Defence in pursuit of the combined objectives to promote physical efficiency by participating in sport. The current offices are situated within HMS TEMERAIRE, the centre for Navy sport in Portsmouth.

Volunteers and Related Parties

The Trustees all give their services voluntarily and receive no remuneration for their activities, other than travel, training courses and incidental expenses. The serving members of the Board undertake their RNFA duties as volunteers in addition to their normal line duties and receive no remuneration for their services.

Management

Whilst the Trustees retain full responsibility for the CIO, the management and day-to-day running of the RNFA has been delegated to the Executive Committee and General Council within the conditions set out in the RNFA Handbook.

The Executive Committee consist of the following appointments:

Chair	Chairman of Referees	Safeguarding Board Champion
Vice Chairman	Head of Marketing and Sponsorship	Inclusion Officer
CEO	Head of Representative Football	
Head of Strategy and Business	Head of Women's Football	
Football Development Manager	Head of Development Teams	
PRO	Head of Clubs, Leagues, and Competitions	

All RNFA Executive Committee officials are serving or reservist Royal Navy/Royal Marines personnel, who undertake the roles on a voluntary basis on top of their high-pressure military appointments, except for the CEO and the Football Development Manager who are funded by the Football Association. All vacancies within the RNFA area are advertised on the RNFA website inviting volunteers, both serving and civilians, to be considered for selection; all Executive Committee appointments are re-appointed at the AGM.

Employees

The RNFA employs the following personnel in a full-time capacity:

CEO	Mr Steve Johnson (2003)	FA Funded post
Football Development Manager	Ms Kim Stenning (2016)	FA Funded post

The RNFA permanently employs the following personnel in a part time capacity:

Finance Officer & Development Co-Ordinator	Mrs Hannah Okell (2016)	FA & RNFA Funded post
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Royal Navy Secondment

Assistant Secretary	Mr Peter Gamble	Royal Navy Sport Charity
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The Royal Navy through its transformation process has removed the service billet that undertakes the assistant secretary's position. The Royal Navy Sports Charity has agreed to fund the role on a temporary basis as it has been agreed that funding has been approved to appoint a new Football Development and Services Officer, that will be a Civil Service position.

Chairman's Overview

This report covers the period from 1 Jul 2021 to 30 June 2022.



It gives me great pleasure to offer you this overview in a period of post-Pandemic recovery for our Association. We continue to adhere to government, Service and National Governing Body guidance, ensuring the game is enabled and supported in a safe and compliant manner. While some key events were curtailed in Q1/2021, we have reaped the rewards of careful planning that ensured we were prepared in every way for a return to normal business.

We continue to be measured and achieve success against the strategic plan we presented to the FA (Football Association) National Game Board (NGB) in the previous reporting period. Our commitment to Women's football, grassroots and development opportunities continues and is mapped against the delivery of the targets set out in the National Game Strategy (NGS), as agreed by the NGB, from 2021 to 2024. Our performance indicators that are being set by the FA are being achieved at every level and importantly we continue to surpass them and generate novel ways of improving areas where we have lower targets based on our bespoke demographics. As the Royal Navy takes forward the outcomes from the Integrated Review of Defence and Security, the focus on our people remains at the forefront of our Senior Leadership minds as they strive to meet the challenges of the 21st Century. The RNFA continue to grow participation at every level regardless of location, quality, and quantity available to ensure that football as the most widely played sport in the Navy, is available to all. The provision of a safe and inclusive culture is pivotal to all that we do and through the guidance of our Trustees and Senior Management Team, we will deliver innovative ideas to broaden access and outreach.

Mindful fiscal management and trusted oversight by our Trustees has ensured our outputs and workforce remain on a sound footing despite the wider COVID induced NGB funding reductions across the County Football Associations. Our investment portfolio alongside our fiscal model, provides us with a sustainable programme with sensible reserves to ensure long term stability, which ensures we can continue to offer training camps and team building events for our people.

The RNFA continues to improve, learn from experience, and most importantly deliver our charitable objectives in the best interests of our football family. This is achieved through the support of our permanent and voluntary staff, the Royal Navy, our Trustees, and the FA and to all, I offer my sincere thanks.

Commander John Gordon RN (Royal Navy) (Executive Chair)

CEO – Steve Johnson



This reporting period was the first full year of activity following Covid 19. Our immediate challenge, and in light of the pandemic, has been to get grassroots football in the Royal Navy back on its feet. The dedication, professionalism, and passion by all staff, in extremely challenging times, adjusting to working from home has been integral to successfully returning to normal operations. I am also immensely grateful to the Trustee Board, for their vital input and financial decisions to utilise reserve funds that have ensured we retained all members of staff even though significant grant cuts from The FA needed to be absorbed.

Being recognised by the national governing body as a traditional County FA, we are the independent, local governing body, responsible for spearheading the strategic development of the game in the Royal Navy, providing administrative functions, while ensuring the game is diverse and inclusive to all. We contribute significantly to the FA's grassroots strategy "survive, revive, thrive" and crucial to our success is our partnership with the FA. This partnership is committed to serving those that participate and are involved in the game and will positively impact on all who wish to be part of the future Royal Navy Football family.

We will continue our work to embrace diversity in everything we do and in doing so remove any barriers for those wanting to join our football family. Encouraging and promoting differences in our backgrounds and experience will make us healthier and stronger. We are currently working towards achieving the Equality Standard in Sport foundation level.

As we progress and look at our future delivery, we will certainly be looking to retain our vision, mission and values as our anchor but will be looking to keep lines of communication open with all stakeholders to develop opportunities, to understand the needs of our people and develop projects which address this need within the context of our mission and the Royal Navy's Operational Commitments. We are very much a forward-thinking organization and so put a great deal of strategic emphasis on our ability to work with our Football family to co-produce our future program delivery.

We built our past by always building for the future. And we are, every day, beginning anew.

Steve Johnson (Chief Executive Officer)

OBJECTIVES AND ACTIVITIES :

Strategic Objectives 2021-24

- **Retain**
3,066 male players through flexible formats of competition.
June 2022 - 3,240 Achieved
- **Equal Opportunities**
Provide equal opportunities for women and grow participation by 39 players.
June 2022 - 221 Achieved
- **Recruit**
Recruit 11 new referees, convert 7, retain 35 and progress 2 referees.
June 2022 - All areas achieved
- **Diversity**
Support a diverse, high performing workforce and inclusive culture.
June 2022 - On going
- **Governance**
Establish trusted, progressive regulation, administration & governance.
June 2022 - Governance review to be completed by June 2023
- **Safeguarding**
Cultivate a safe and inclusive football pathway & environment.
June 2022 - 365 Safeguarding Assessment Nov 2022
- **Status**
Strong reputation and clear brand identity.
June 2022 - 4 Main Sponsors renewed their partnership
- **Discrimination**
Promote a game free from discrimination.
- **Health & Well Being**
Through Football activities support the delivery of the health and wellbeing plan for the Royal Navy.

Safeguarding

The RNFA are constantly working to make football a safe and enjoyable experience for all. At the start of 2021 season the FA contacted all open-age adult football clubs including those registered to Navy Football to support them in fully understanding their safeguarding responsibilities for under 18's, playing in their team. Every open-age adult club is now required to ensure the safeguarding of any under 18's involved with them. Throughout this reporting period we have supported all our clubs to ensure these requirements are met. This year, we will be assessed by the NSPCC's Child Protection in Sport Unit the newly appointed Independent Assessors, on meeting the requirements of the FA's 365 Safeguarding Standard. There is never room for complacency, and here at the RNFA we are committed to keep building on and consolidating this work, so it becomes an integral part of all we do.

Remuneration

The Charity does not remunerate its Trustees, although training and travel expenses are funded. All Trustees and members of the Executive give their services voluntarily and receive no remuneration for the activities other than incidental expenses. The Executive undertake their association duties as volunteers in addition to their full-time service duties. The RNFA continues to develop and expand its group of volunteers to assist in all areas of the charity. These volunteers are supported by the full-time staff members, as well as specific policies contained within the staff handbook.

FINANCIAL REVIEW

Grants

The RNFA receives annual grants from:

- **Naval Service Sports Charity** - This grant is in support of operational costs along with delivery projects as detailed with in the RNFA Business Plan. A business case is compiled each year and a figure bid for, that is aligned to association requirements and the current financial status. The association received a grant of £14,000 during this financial period.
- **The Football Association (FA)** – This grant is used for workforce salaries and a revenue grant to support the Development delivery projects that support The FA's National Game Strategy (2021-24). The association received grants totalling £77,205 during this financial period.
- **Sponsorship** – To support delivery of Cup Competitions and Representative Football. The association received grants totalling £12,000 during this financial period.

The focus of the RNFA remains on financing the operating costs of football throughout the Royal Navy. Through the grants above and locally generated sponsorship the association operates and funds:

- 5 representative teams playing 34 matches throughout this period.
- Delivery of an Inter-Regional competition for Men, Women and Masters.
- Delivery of the Navy Cup Competition for all affiliated Clubs (11 v 11).
- Delivery of 35 Grassroots Events.
- Delivery of Development projects in support of FA and RNFA strategic objectives.
- Employment of 2 full time and 1 part time members of staff.

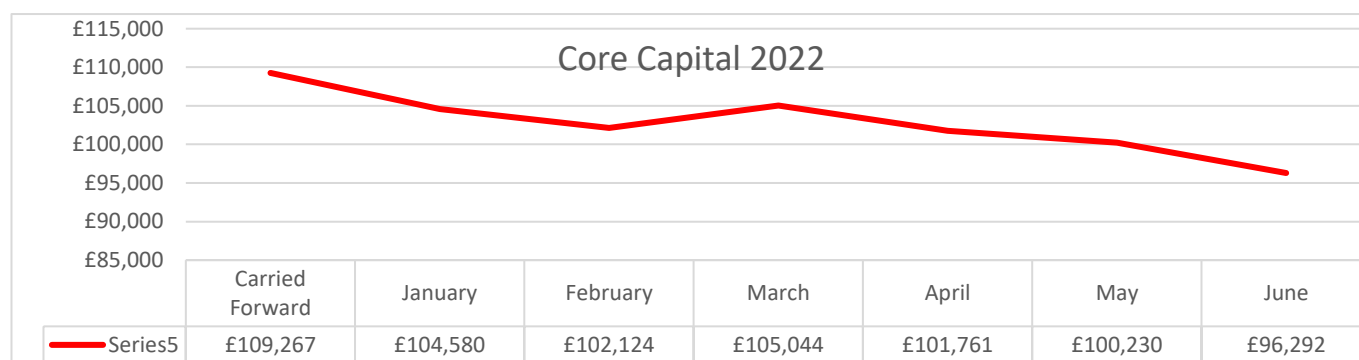
The finance function of the RNFA is undertaken by the part time Finance Officer along with the full time CEO. Financial reporting is a standing agenda item at every Trustee Board meeting. A major change as a CIO is that budget approval is now recommended at Executive level and is now approved by the Trustees at the beginning of each financial year.

Investments and Reserves Policy

Reserves are in place to bridge the gap between spending and receiving income and to cover unplanned emergency expenditure. The minimum level of reserves deemed to be required is reviewed periodically by the Trustees and adjusted as perceptions of risk and other factors change. The Trustees believe that it remains reasonable to maintain a level of free reserves equivalent to 12 months operating costs of charitable activities and thus enable the charity to continue its business for at least one year in the event of significant loss of income (Risk 1 – Highest Priority Risk Register). Approx. £100K. Investments which are managed by Sarasin, total £96.292k year ending 30th June 2022.

RNFA Investment Portfolio (RNRMC - Sarasin) 2022

Month	Dividend	Year Total	Total	Withdrawal	Core Capital	Total
Carried Forward			£13,104		£109,267	£122,371.00
January	£121	£121	£13,225		£104,580	£117,805.00
February	£131	£252	£13,356		£102,124	£115,480.00
March	£121	£373	£13,477		£105,044	£118,521.00
April	£66	£439	£13,543		£101,761	£115,304.00
May	£235	£674	£13,778		£100,230	£114,008.00
June	£175	£849	£13,953		£96,292	£110,245.00



Staff Redundancy Policy

Should the Charity be unable to continue as a going concern, the financial forecast for staff redundancy payments as of the 30 June 2022 would be £20,166.

**THE ROYAL NAVY FOOTBALL ASSOCIATION
REPORT OF THE TRUSTEES**

Risk Management

The Executive Committee maintain the Risk Matrix to enable them to examine the principal areas of the charities operations and consider what other risks may arise. The Trustees review the risks to the organisation as part of the business plan process, which is done at the beginning of each financial year or when there has been, or likely to be a notable change to risk. In the opinion of the Trustees, the charity has established systems that allow the risks to be mitigated to an acceptable level. The Risk register below was reviewed and updated on 30th June 2022. A new risk (10) was added to cover Cyber security.

RNFA Risk Register June 30th, 2022

Risk ID	PESTLE	Cause	Event	Effect	Severity	Target Severity	Target Risk Category
1	Economic	Reduction in FA Funding	Inability to sustain current levels of RNFA Civilian staff.	RNFA inability to achieve FA Key Performance indicators (KPIs) due to insufficient staff resource	Significant	Moderate	Med/High
2	Political	RN Branch Review - Hecate	Removal of Civil Service Staff.	RNFA inability to achieve FA Key Performance indicators due to insufficient staff resource	Significant	Moderate	Med/High
3	Economic	Reduction in Non-FA Funding	Reduction in Sponsorship and non-public funds due to the Economic Climate	Limitations on the ability to support training camps, competitions and Representative fixtures.	Moderate	Minor	Low/Medium
4	Legal	Safeguarding incident at RNFA event or involving RNFA Representative Personnel	Safeguarding Incident at RNFA organised event or within RNFA area of responsibility	RNFA reputational damage and culpability leading to possible legal challenges	Minor	Minor	Low/Medium
5	Technological Legal	Insufficient IT and Data Protection	A breach of GDPR	Reputational risk and potential legal action	Minor	Minor	Low
6	Political Sociological	Lack of Suitably Qualified & Experienced Personnel (SQEP)	Reduction in output and support	Inability to meet FA Key Performance indicators and meet the required level of support to RNFA Representative, Regional and Unit Football	Moderate	Minor	Low/Medium
7	Political	Reduction in size of Royal Navy	Reduction in output and support. Required restructure of competitions and grassroots participation.	Inability to meet FA Key Performance indicators and meet the required level of support to RNFA Representative, Regional and Unit Football	Minor	Minor	Low
8	Political Economic	Unavailability of HQ facilities	Short term and long term reduction in output and support .	Inability to achieve FA Key Performance indicators (KPIs) due to insufficient staff resource.	Minor	Minor	Low
9	Political Economic	Reduction in access to playing facilities	Reduction in output and support. Required restructure of competitions and grassroots participation.	Limitations on the ability to support training camps, competitions and Representative fixtures.	Minor	Minor	Low
10	Technological Legal	Potential exposure within IT systems /hardware	Cyber security breach	Potential financial loss or systems disruptions	Significant	Moderate	Low

Statement of 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).

Charitable law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charitable company and of the outgoing resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements.
- make judgements and estimates that are reasonable and prudent.
- comply with applicable accounting standards, including FRS 102, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

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

In so far as the trustees are aware:

- There is no relevant information of which the charity independent examiner is unaware; and
- The trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The trustees declare that they have approved the trustees' report for the year ended 30th June 2022.

Signed on behalf of the Trustees on 26th January 2023



Captain John Lavery MVO – Trustee (Chair)

I report to the trustees on my examination of the accounts of the Royal Navy Football Association for the year ended 30 June 2022, which is set out on Pages 12 to 19.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee'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 section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounting and Reports) Regulations 2008 other than an 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 concern and have come across no other matters in connection with the examination to which attention should be drawn in the report to enable a proper understanding of the accounts to be reached.



MARTIN PIERCE FCCA
28 Landport Terrace
Portsmouth
PO1 2RG

29th January 2023

INCOME AND EXPENDITURE ACCOUNT

For the year ended 30 June 2022

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	2022 £	2022 £	2022	2021 £
INCOMING RESOURCES					
Incoming Resources from generated funds:					
Voluntary Income - Grants and Sponsorship	1	12,000	144,732	156,732	126,025
Investment Income		2,118	-	2,118	2,508
Incoming resources from charitable activities:					
Football Development Income		476	331	807	2,963
Representative Match Income		-	500	500	-
Competition Income	2	819	1,700	2,519	24
Referees' Income	3	6,490	-	6,490	1,221
Other Income	4	203	-	203	3
TOTAL INCOMING RESOURCES		22,106	147,263	169,369	132,744
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income					
% Admin costs re Grants/Bids					
Sponsors Servicing		1,548	2,000	3,548	1,815
Charitable Activities					
Football Development Expenses	5	1,366	53,081	54,447	50,887
Representative Match Expenses	6	16,358	15,733	32,091	392
Competition Expenses		3,295	1,700	4,995	559
Referees Expenses		2,175	-	2,175	982
Subscriptions and Donations		1,000	-	1,000	1,000
Governance Costs:					
Administration Expenses	7	21,109	48,492	69,601	66,780
Depreciation	8	1,486	-	1,486	4,440
TOTAL RESOURCES EXPENDED		48,337	121,006	169,343	126,855
NET INCOMING RESOURCES		(26,231)	26,257	26	5,889
NET GAINS(LOSSES) ON INVESTMENT ASSETS		(8,488)	-	(8,488)	11,635
SURPLUS(DEFICIT) FOR THE YEAR		(34,719)	26,257	(8,462)	17,524
Funds brought Forward 1 July 2021		203,548	66,626	270,174	252,650
Funds Carried Forward 30 June 2022		168,829	92,883	261,712	270,174

The notes on Pages 16 and 17 form part of this Account

BALANCE SHEETAt 30 June 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible	9		4,897		6,383
Investments					
- RNRMC Investment Fund	10		96,292		104,780
			<u>101,189</u>		<u>111,163</u>
CURRENT ASSETS					
Stock of Equipment		1,231		867	
Sundry Debtors and Prepayments	11	5,377		18,262	
Cash at Bank					
- Natwest Reserve Accounts		101,644		84,586	
- Natwest Current Accounts		62,030		71,265	
Travelex Card		164		774	
Cash in Hand		109		174	
		<u>170,555</u>		<u>175,928</u>	
CURRENT LIABILITIES					
Grants Received in Advance		-		12,000	
Income Received in Advance		2,626		1,528	
Sundry Creditors		7,406		3,389	
		<u>10,032</u>		<u>16,917</u>	
NET CURRENT ASSETS			<u>160,523</u>		<u>159,011</u>
NET ASSETS			<u>261,712</u>		<u>270,174</u>
Financed By :					
ACCUMULATED FUND					
Unrestricted Funds			168,829		203,548
Restricted Funds			92,883		66,626
			<u>261,712</u>		<u>270,174</u>

The Financial Statements on pages 12-19 were approved by the Trustees on the 26th January 2023 and signed on their behalf by:



Captain John Lavery MVO – Trustee (Chairman)

NOTES TO THE ACCOUNTS

For the year ended 30 June 2022

1. BASIS OF PREPARATION

- a. **Basis of accounting.** These Accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless stated in the relevant notes to these accounts.
- b. 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 Standards applicable in the United Kingdom and Republic of Ireland FRS 102 (effective 1 January 2019) and with the Charities Act 2011.
- c. **Going Concern.** The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees have considered the charity's forecasts and projections and have taken account of pressures on grants, sponsorship, and charitable activities. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. ACCOUNTING POLICIES

- a. **Recognition of income.** Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies, together with sponsorship and donations, and other income from activities are in furtherance of the charity's objectives. Funds received are recognised as restricted when there is an agreed and explicit condition of the grant or donor. Occasionally, funds received for future activities are carried forward at the year end.
- b. **Resources Expended.** 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.
- c. **Governance Costs.** Governance costs include the costs of meeting the constitutional and statutory requirements of the charity, including the accountancy and independent examination fees.

NOTES TO THE ACCOUNTS

For the year ended 30 June 2022

ACCOUNTING POLICIES_- continued

- d. **Pension Costs.** The charity operates a defined contribution pension scheme. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

- e. **Capitalisation and Depreciation of Tangible Fixed Assets.** In line with Royal Navy accounting policy, tangible fixed assets are capitalised and depreciated at the rates stated under Note 9.

- f. **Fixed Asset Investment.** Quoted shares and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end.

- g. **Stocks.** Corporate clothing held for sale as part of charitable activity is valued at the lower of cost or net realisable value.

- h. **Debtors.** These 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.

- i. **Funds Accounting.** Funds held by the charity are:
 - a. **Unrestricted Funds:** These are funds that can be used in accordance with the charitable objectives at the discretion of the Trustees.

 - b. **Restricted Funds:** These are funds that can only be used for restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor.

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 30 June 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
1. GRANTS AND SPONSORSHIP				
RN Sports Charity Grant	-	26,000	26,000	8,000
FA Development Plan Grant	-	3,338	3,338	2,794
Other FA Grants	-	6,000	6,000	6,167
Sports Lottery Grants	-	25,147	25,147	12,766
FA Salary Grants	-	77,205	77,205	74,126
Sponsorship:				
- ESS	10,000	1,042	11,042	972
- Carbon 60	-	2,000	2,000	11,000
- Thales	-	4,000	4,000	-
- Lockheed Martin	-	-	-	10,000
Donations:				
- RNFA Supporters Club	2,000	-	2,000	-
Other Income				
- Goodwill Gesture	-	-	-	200
	<u>12,000</u>	<u>144,732</u>	<u>156,732</u>	<u>126,025</u>
2. COMPETITION INCOME				
Navy Cup	300	-	300	-
Inter-Regional Cup	-	1,700	1,700	-
Discipline Income - Administration Charge	519	-	519	24
	<u>819</u>	<u>1,700</u>	<u>2,519</u>	<u>24</u>
3. REFEREES' INCOME				
Registrations	1,290	-	1,290	1,221
Course Fees	5,100	-	5,100	-
Development	100	-	100	-
	<u>6,490</u>	<u>-</u>	<u>6,490</u>	<u>1,221</u>
4. OTHER INCOME				
Inflatable Hire	50	-	50	-
Surplus(Deficit) on Sale of Football Tickets	153	-	153	3
	<u>203</u>	<u>-</u>	<u>203</u>	<u>3</u>

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 30 June 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
5. FOOTBALL DEVELOPMENT EXPENSES				
Coaching and Other Course Expenditure	829	3,127	3,956	4,983
Football Development Wages and Expenses	537	41,293	41,830	38,948
Football Development Staff Pensions	-	2,688	2,688	2,584
Grassroots Development Expenses	-	3,509	3,509	3,098
Equipment Expenses	-	2,464	2,464	1,274
	<u>1,366</u>	<u>53,081</u>	<u>54,447</u>	<u>50,887</u>
6. REPRESENTATIVE MATCH EXPENSES				
RNFA Senior XI	5,876	4,500	10,376	108
RNFA Development XI	4,275	-	4,275	284
RNFA Womens XI	2,480	-	2,480	-
Tours	3,727	11,233	14,960	-
	<u>16,358</u>	<u>15,733</u>	<u>32,091</u>	<u>392</u>
7. ADMINISTRATION EXPENSES				
Office Supplies	296	-	296	625
Telephone	404	-	404	589
Motor Vehicle Expenses	-	1,042	1,042	1,742
Sundry Expenses	1,112	-	1,112	734
Committee Expenses and Meetings	156	-	156	44
Trustees' Training Expenses	360	-	360	60
Staff Training Expenses	368	-	368	189
Insurances	443	-	443	443
Staff Wages	12,537	42,672	55,209	54,310
Staff Pensions	-	3,689	3,689	3,583
Staff Healthcare	1,292	-	1,292	-
Secretary's Expenses	-	1,089	1,089	244
Accountancy	4,141	-	4,141	4,217
	<u>21,109</u>	<u>48,492</u>	<u>69,601</u>	<u>66,780</u>
8. DEPRECIATION				
Office Equipment	286	-	286	286
Motor Vehicle	1,200	-	1,200	4,154
	<u>1,486</u>	<u>-</u>	<u>1,486</u>	<u>4,440</u>

NOTES TO THE ACCOUNTSFor the year ended 30 June 2022**9. TANGIBLE ASSETS**

	Total	Equipment	Motor Vehicle
	£	£	£
At 1 July 2021	17,063	5,063	12,000
<u>Less</u> Accumulated Depreciation	<u>(12,166)</u>	<u>(4,966)</u>	<u>(7,200)</u>
Net Book Value at 30 June 2022	<u>4,897</u>	<u>97</u>	<u>4,800</u>

In line with the Royal Navy accounting policy, tangible fixed assets are capitalised and depreciated as follows:

Equipment	- 50% per annum on cost in the first year - then the balance remaining over three years
Motor Vehicle	- 50% per annum on cost in the first year - then the balance remaining over five years

10. INVESTMENTS

	2022	2021
	£	£
RNRMC	<u>96,292</u>	<u>104,780</u>

The RNRMC Investment valuation is taken from Cazenove Capital's Investment Fund Schedule as at 30 June 2022.

11. SUNDRY DEBTORS

	2022	2021
	£	£
Sports Lottery re Secretary	-	4,766
Sports Lottery re Salaries and Pensions	-	8,000
Coaching Courses	2,203	132
Prepayments	3,154	3,144
Others	20	2,220
	<u>5,377</u>	<u>18,262</u>

NOTES TO THE ACCOUNTSFor the year ended 30 June 2022**12 DETAILS OF CERTAIN TYPES OF EXPENDITURE**

a	Accountancy	2022	2021
	independent Examiners Fees	3,360	3,300
	Other Accounting Services	781	917
		<u>4,141</u>	<u>4,217</u>
b	Staff Costs		
	Salaries and Wages	90,647	88,424
	Social Security Costs	4,837	4,531
	Pension Costs (Defined Contribution Scheme)	6,377	6,167
	Other Employee Benefits	1,438	212
		<u>103,299</u>	<u>99,334</u>

13 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

There were no transactions with related parties.

THE ROYAL NAVY FOOTBALL ASSOCIATION

England & Wales - Charity number 1164897

Accounts



Royal Navy Football Association

THE ROYAL NAVY FOOTBALL ASSOCIATION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2021



THE ROYAL NAVY FOOTBALL ASSOCIATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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Balance Sheet	14
Notes to the Accounts	15 - 19

**THE ROYAL NAVY FOOTBALL ASSOCIATION
REPORT OF THE TRUSTEES**

1

The trustees present their report with the financial statements of the charity for the period ended 30 June 2021. The trustees have adopted the provisions of the 2015 Charities Statement of Recommended Practice (SORP) that meets Financial Reporting Standard (FRS) 102.

LEGAL AND ADMINISTRATIVE INFORMATION

Charitable Company Name

The name of the Charitable Incorporated Organisation (“the CIO”) is “The Royal Navy Football Association”, often abbreviated to RNFA

Trustees

John Lavery, MVO (2015)	Chair
Stephen G Vasey (2015)	
David McGarel (2019)	Treasurer
Ian Mulholland (2015)	Retired 28 th January 2021
Luke Pierce (2015)	Retired 24 th June 2021
Elizabeth Smith (June 2021)	Appointed 24 th June 2021
Heather O’Connell (June 2021)	Appointed 24 th June 2021
Gavin Howe (June 2021)	Appointed 24 th June 2021

CEO

Mr S H Johnson

Registered Office

Room G32
HMS Temeraire
Portsmouth
Hampshire, PO1 2HB

Registered Charity Number

1164897 - First registered on 17 December 2015

Accountants

David Bailey, Chartered Accountants
28 Landport Terrace
Portsmouth
Hants PO1 2RG

Bankers

Nat West Bank
130 Commercial Road
Portsmouth
Hants
PO1 1EJ

Legal Advisers

Charles Russell LLP
5 Fleet Place
London EC4M 7RD

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is a Charitable Incorporated Organisation (CIO). It was registered in its current legal form on 17 December 2015. The Charity was previously an unincorporated association but changed its legal form to a CIO. The assets and liabilities of the unincorporated association were transferred to the CIO on 7th July 2016.

Organisational Structure

The governing body of the RNFA is the Board of Trustees, which comprises up to 6 members and meets three times a year to review charitable objectives, strategy, the risk registers, and performance. Trustees are elected or appointed for a three-year term, and may, subject to Board approval, serve for further three-year terms. The Chairman and CEO attend all Board of Trustees meetings.

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 2015).

All appointments of trustees are based on the principle of competency and to benefit from a broad spread of expertise. All appointments and re-appointment of trustees are based on the articles of the Constitution and will be decided by the members at the annual general meeting.

On appointment, all new Trustees will be provided with a copy of the Constitution and any amendments made to it, a copy of the CIO's latest trustees' annual report and statement of accounts. They will be briefed on their duties and responsibilities as a Trustee and will be offered training courses if required to improve their ability to perform their duties. The Register of Trustees is maintained with the Statutory Records of the RNFA by the CEO.

The trustees shall manage the affairs of the CIO in accordance with the articles of the Constitution and have delegated the day-to-day running of the Royal Navy Football Association to the Executive Committee, who are tasked with achieving the objectives set within the RNFA strategic plan (2021-2024).

Facility Management

The Charity does not own any specific facilities, as the RNFA utilises the facilities that are provided by the Ministry of Defence in pursuit of the combined objectives to promote physical efficiency by participating in sport. The current offices are situated within HMS TEMERAIRE, the centre for Navy sport in Portsmouth.

Volunteers and Related Parties

The Trustees all give their services voluntarily and receive no remuneration for their activities, other than travel, training courses and incidental expenses. The serving members of the Board undertake their RNFA duties as volunteers in addition to their normal line duties and receive no remuneration for their services.

Management

Whilst the Trustees retain full responsibility for the CIO, the management and day-to-day running of the RNFA has been delegated to the Executive Committee and General Council within the conditions set out in the RNFA Handbook.

The Executive Committee consist of the following appointments:

Chairman	Chairman of Referees	Safeguarding Board Champion
Vice Chairman	Head of Marketing and Sponsorship	Inclusion Officer
CEO	Head of Representative Football	
Head of Strategy and Business	Head of Women's Football	
Football Development Manager	Head of Development Teams	
PRO	Head of Clubs, Leagues and Competitions	

All RNFA Executive Committee officials are serving or reservist Royal Navy/Royal Marines personnel, who undertake the roles on a voluntary basis on top of their high-pressure military appointments, except for the CEO and the Football Development Manager who are funded by the Football Association. All vacancies within the RNFA area are advertised on the RNFA website inviting volunteers, both serving and civilians, to be considered for selection; all Executive Committee appointments are re-appointed at the AGM.

Employees

The RNFA employs the following personnel in a full-time capacity:

CEO	Mr Steve Johnson (2003)	FA Funded post
Football Development Manager	Ms Kim Stenning (2016)	FA Funded post

The RNFA permanently employs the following personnel in a part time capacity:

Finance Officer & Development Co-Ordinator	Mrs Hannah Okell (2016)	FA & RNFA Funded post
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Royal Navy Secondment

Assistant Secretary	Petty Officer Danny Kerr (2020)	Royal Navy funded position
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Petty Officer Kerr is provided by the Royal Navy (RN) in a permanently recognised role by the RN. He commenced his appointment January 2020 and his position forms part of the RNFA Business plan risk register. As part of Royal Navy Transformations & POPT Kerr's promotion the position has been gapped since April 2021. Discussions are ongoing to resolve how any future replacement will be funded.

Chairman's Overview

This report covers the period from 1 Jul 2020 to 30 June 2021.



The period of this report continues to be dominated by the COVID-19 pandemic and the associated impact on sport. The RNFA has remained fully aligned to government, Service and National Governing Body guidance and has welcomed back football in a safe and compliant manner in keeping with the wider 'opening up' agenda as the vaccine programme offered some light at the end of a very dark tunnel. Whilst several key events were curtailed in the autumn of 2020, we have reaped the rewards of careful planning that ensured we were prepared in every way for a return to sporting interaction in the late spring of this year.

Our commitment to Women's football, grassroots and development opportunities ensured we were well placed for the delivery of the RNFA Strategic Plan to the FA National Game Board (NGB) in June, resultant in the award of the desired grant to support the delivery of the targets set out in the National Game Strategy (NGS), as agreed by the NGB, from 2021 to 2024. The Board members all commented on the quality of the plan presented and the high regard in which we are considered as a County Association. Our performance indicators that are being set by the FA, as part of the NGS, are being achieved at every level and importantly we continue to surpass them and generate novel ways of improving areas where we have lower targets based on our bespoke demographics. As the Royal Navy emerged from the Integrated Review of Defence and Security, our people remain the most important part of a Service that is transforming to meet the challenges of the 21st Century and within the RNFA we strive to keep up with the pace of change. We will continue to grow participation at every level regardless of location, quality, and quantity available to ensure the football as the most widely played sport in the Navy is available to all. Innovative ideas to broaden access continue to be developed and an exciting programme of outreach is planned for late 2021 and beyond.

Sound financial management and oversight by our Trustees has ensured wider NGB funding reductions across the County Football Associations has not resulted in any impact to our outputs or workforce. The financial management of our current resource and our investment portfolio provides us with a sustainable programme with sensible reserves to ensure long term stability and ensures that as soon as practicable, we will reinstate training camps and team building events for our people.

The RNFA will continue to improve, learn from experience, and most importantly deliver our charitable objectives to the best interests of our football family. This will be achieved through the support of our permanent and voluntary staff, the Royal Navy, our Trustees, and the FA.

Commander John Gordon RN (Executive Chair)

CEO – Steve Johnson



The Royal Navy (RN) Football Association has accomplished a great deal over the last four years, and we are very proud of our achievements, but remain hungry and ambitious to achieve even more. It is now time for us to build on these successes and continue shaping the future of football in the Royal Navy.

Football is the most participated sport within the RN, and we want everyone to have a positive experience when engaged with the beautiful game. The ambitions set out in the plan will require a continuously evolving organisation, that will require a commitment from our volunteers, along with the cooperation and support from the RN, Sponsors, and our partner County FA's.

We want to be inclusive and embrace diversity in everything we do and in doing so remove any barriers for those wanting to join our football family. Encouraging and promoting differences in our backgrounds and experience will make us healthier and stronger.

While the previous four years have seen the Association make solid progress, the next three will present new challenges but I am confident that with the support and goodwill of all stakeholders in the game, the future, can be a very bright one.

Our objectives will include increasing male and female participation through flexible formats of the game that must fit in with a changing service lifestyle and a transformational Navy. We want to make the game more accessible to females within the Royal Navy to improve the female player pathway, as well as increasing the number of coaches and referees.

We will prioritise our work in the following areas:

- Players, Referees and Volunteers
- Grassroots Programmes
- Leagues and Competitions
- Representative Teams
- Women's Game
- Diversifying Governance

Whilst the day-to-day management is delegated to the Executive and the paid workforce; the Trustee Board retains oversight of matters of strategic importance including finance and delivery of the plan

Successful delivery of our plan will help to improve the mental wellbeing, develop the power of teamwork, whilst enhancing the resilience and resourcefulness of Royal Navy personnel and their commitment to each other and the Service.

Steve Johnson (Chief Executive Officer)

OBJECTIVES AND ACTIVITIES :

Strategic Objectives 2021-24

- **Retain**
3,066 male players through flexible formats of competition.
- **Equal Opportunities**
Provide equal opportunities for women and grow participation by 39 players.
- **Recruit**
Recruit 11 new referees, convert 7, retain 35 and progress 2 referees.
- **Diversity**
Support a diverse, high performing workforce and inclusive culture.
- **Governance**
Establish trusted, progressive regulation, administration & governance.
- **Safeguarding**
Cultivate a safe and inclusive football pathway & environment.
- **Status**
Strong reputation and clear brand identity.
- **Discrimination**
Promote a game free from discrimination.
- **Health & Well Being**
Through Football activities support the delivery of the health and wellbeing plan from the Royal Navy.

Covid 19

The Coronavirus pandemic has caused significant disruption to footballing activity. A limited amount of affiliated football was achieved, although more success was attained through delivery of the grassroots programme. No Football competitions were delivered throughout this reporting period. The impact of Covid-19 on the FA has had a significant impact on its revenue streams including a 14% reduction in grants to County FA's. Due to the inability of honouring sponsorship SLA's it was agreed to extend all current agreements by one calendar year, irrespective of received monies. The Board also made the decision that although funding grants from the FA had been reduced there would be no restructure to the contracted workforce during this period and reserves would be utilised to meet the financial shortfall.

Remuneration

The Charity does not remunerate its Trustees, although training and travel expenses are funded. All Trustees and members of the Executive give their services voluntarily and receive no remuneration for the activities other than incidental expenses. The Executive undertake their association duties as volunteers in addition to their full-time service duties. The RNFA continues to develop and expend its group of volunteers to assist in all areas of the charity. These volunteers are supported by the full-time staff members, as well as specific policies contained within the staff handbook.

FINANCIAL REVIEW

Grants

The RNFA receives annual grants from:

- **Naval Service Sports Charity** - This grant is in support of operational costs along with delivery projects as detailed within the RNFA Business Plan. A business case is compiled each year and a figure bid for aligned to the association requirements including CEO and FDM travel and current financial status. The association received a grant £8,000 during this financial period
- **The Football Association (FA)** – This grant is used for workforce salaries and a revenue grant to support the Development delivery projects that support The FA's National Game Strategy (2018-21).
The association received a grant £83,087 during this financial period.
- **Sponsorship** – To support delivery of Cup Competitions and Representative Football
The association received grants totalling £21,972 during this financial period.

The focus of the RNFA remains on financing the operating costs of football throughout the Royal Navy. Through the grants above and locally generated sponsorship the association operates and funds:

- 5 representative teams (Over 30 fixtures per season).
- Delivery of an Inter-Regional and Navy Cup Competition for all affiliated Clubs (11 v 11).
- Delivery of Development projects in support of both the FA and RNFA strategic objectives.
- Employment of 2 full time and 1 part time members of staff

The finance function of the RNFA is undertaken by the part time Finance Officer along with the full time CEO. Financial reporting is a standing agenda item at every Trustee Board meeting. A major change as a CIO is that budget approval is now recommended at Executive level and is now approved by the Trustees at the beginning of each financial year.

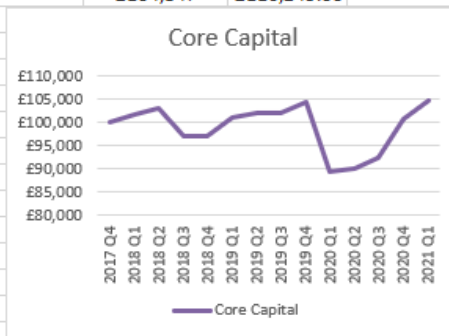
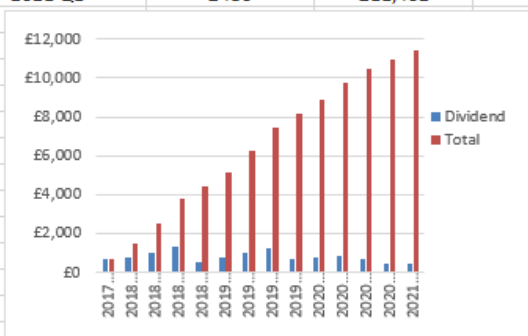
Investments and Reserves Policy

Reserves are in place to bridge the gap between spending and receiving income and to cover unplanned emergency expenditure. The minimum level of reserves deemed to be required is reviewed periodically by the Trustees and adjusted as perceptions of risk and other factors change. The Trustees believe that it remains reasonable to maintain a level of free reserves equivalent to 12 months operating costs of charitable activities and thus enable the charity to continue its business for at least one year in the event of significant loss of income (Risk 1 – Highest Priority Risk Register). Approx. £100K. Investments which are now under the management of Sarasin, total £104k year ending June 30th, 2021.

RNFA Investment Portfolio



Year	Dividend	Total	Withdrawal	Core Capital	Total
2017 Q4	£664	£664		£100,000	£100,664.00
2018 Q1	£804	£1,468		£101,910	£103,378.00
2018 Q2	£1,051	£2,519		£103,150	£105,669.00
2018 Q3	£1,308	£3,827		£97,244	£101,071.00
2018 Q4	£570	£4,397		£97,244	£101,641.00
2019 Q1	£772	£5,169		£101,182	£106,351.00
2019 Q2	£1,056	£6,225		£101,980	£108,205.00
2019 Q3	£1,259	£7,484		£102,085	£109,569.00
2019 Q4	£662	£8,146		£104,342	£112,488.00
2020 Q1	£748	£8,894		£89,500	£98,394.00
2020 Q2	£846	£9,740		£90,191	£99,931.00
2020 Q3	£723	£10,463		£92,351	£102,814.00
2020 Q4	£459	£10,922		£100,769	£111,691.00
2021 Q1	£480	£11,402		£104,847	£116,249.00



Staff Redundancy Policy

Should the Charity be unable to continue as a going concern, the financial forecast for staff redundancy payments as of the 30 June 2021 would be £19,041.50.

Risk Management

The Executive Committee maintain the Risk Matrix to enable them to examine the principal areas of the charities operations and consider what other risks may arise. The Trustees review the risks to the organisation as part of the business plan process, which is done at the beginning of each financial year or when there has been, or likely to be a significant change to risk. In the opinion of the Trustees, the charity has established systems that allow the risks to be mitigated to an acceptable level.

RNFA Risk Register June 30th, 2021

Risk ID	PESTLE	Cause	Event	Effect	Severity	Risk Category
1	Economic	Reduction in FA Funding	Inability to sustain current levels of RNFA Civilian staff.	RNFA inability to achieve FA Key Performance indicators (KPIs) due to insufficient staff resource	Significant	Med/High
2	Political	RN Branch Review - Hecate	Unavailability of RN Staff.	RNFA inability to achieve FA Key Performance indicators due to insufficient staff resource	Significant	High
3	Sociological	Effects of COVID-19 and/or restrictions due to causes in Risk ID 1&2	Long term unavailability of RNFA Staff	Limitations on the ability to support training camps, competitions and Representative fixtures	Moderate	Med/High
4	Economic	Reduction in Non-FA Funding	Reduction in available Sponsorship and non-public funds due to restrictions from COVID-20	Limitations on the ability to support training camps, competitions and Representative fixtures.	Moderate	Med/High
5	Legal	Safeguarding incident at RNFA event or involving RNFA Representative Personnel	Safeguarding Incident at RNFA organised event or within RNFA area of responsibility	RNFA reputational damage and culpability leading to possible legal challenges	Minor	Low/Medium
6	Technological Legal	Insufficient IT and Data Protection	A breach of GDPR legislation	Reputational risk and potential legal action	Minor	Low/Medium
7	Political Sociological	Lack of Suitably Qualified & Experienced Personnel (SQEP)	Reduction in output and support	Inability to meet FA Key Performance indicators and meet the required level of support to RNFA Representative, Region and Unit Football	Moderate	Medium
8	Political	Reduction in size of Royal Navy	Reduction in output and support. Required restructure of competitions and grassroots participation.	Inability to meet FA Key Performance indicators and meet the required level of support to RNFA Representative, Region and Unit Football	Minor	Low/Medium
9	Political Economic	Unavailability of HQ facilities	Short term and long term reduction in output and support .	Inability to achieve FA Key Performance indicators (KPIs) due to insufficient staff resource.	Minor	Low
10	Political Economic	Reduction in access to playing facilities	Reduction in output and support. Required restructure of competitions and grassroots participation.	Limitations on the ability to support training camps, competitions and Representative fixtures.	Minor	Low

REPORT OF THE TRUSTEES

Statement of 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).

Charitable law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charitable company and of the outgoing resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements.
- make judgements and estimates that are reasonable and prudent.
- comply with applicable accounting standards, including FRS 102, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

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

In so far as the trustees are aware:

- There is no relevant information of which the charity independent examiner is unaware; and
- The trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The trustees declare that they have approved the trustees' report for the period ended 30th June 2021.

Signed on behalf of the Trustees on 27th January 2022

Captain John Lavery MVO – Trustee (Chairman)

I report to the trustees on my examination of the accounts of the Royal Navy Football Association for the period 1 July 2020 to 30 June 2021, which is set out on Pages 12 to 19.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee'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 section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounting and Reports) Regulations 2008 other than and 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 concern and have come across no other matters in connection with the examination to which attention should be drawn in the report to enable a proper understanding of the accounts to be reached.

MARTIN PIERCE FCCA
28 Landport Terrace
Portsmouth
PO1 2RG

28th January 2022

INCOME AND EXPENDITURE ACCOUNT

For the year ended 30 June 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Incoming Resources from generated funds:					
Voluntary Income - Grants and Sponsorship	1	21,200	104,825	126,025	242,524
Investment Income		2,508	-	2,508	3,945
Incoming resources from charitable activities:					
Football Development Income		2,963	-	2,963	8,891
Competition Income	2	24	-	24	483
Referees' Income	3	1,221	-	1,221	1,240
Other Income	4	3	-	3	408
TOTAL INCOMING RESOURCES		27,919	104,825	132,744	257,491
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income					
% Admin costs re Grants/Bids					
Sponsors Servicing		1,815	-	1,815	4,953
Charitable Activities					
Football Development Expenses	5	2,286	48,601	50,887	57,330
Representative Match Expenses	6	392	-	392	95,723
Competition Expenses		559	-	559	1,767
Referees Expenses		982	-	982	621
Subscriptions and Donations		1000	-	1000	2,810
Governance Costs:					
Administration Expenses	7	22,720	44,060	66,780	62,576
Depreciation	8	6,286	-	6,286	1,698
Profit on Sale of Vehicle		(1,846)	-	(1,846)	-
TOTAL RESOURCES EXPENDED		34,194	92,661	126,855	227,478
NET INCOMING RESOURCES		(6,275)	12,164	5,889	30,013
NET GAINS(LOSSES) ON INVESTMENT ASSETS		11,635	-	11,635	(8,835)
SURPLUS FOR THE YEAR		5,360	12,164	17,524	21,178
Funds brought Forward 1 July 2020		198,188	54,462	252,650	231,472
Funds Carried Forward 30 June 2021		203,548	66,626	270,174	252,650

The notes on pages 14 to 19 form part of this Account

BALANCE SHEETFor the year ended 30 June 2021

	Note	£	2021	£	2020	£
FIXED ASSETS						
Tangible	9			6,383		1,823
Investments						
- RNRMC Investment Fund	10			104,780		93,145
				<u>111,163</u>		<u>94,968</u>
CURRENT ASSETS						
Stock of Equipment		867			867	
Sundry Debtors and Prepayments	11	18,262			18,330	
Cash at Bank						
- NatWest Reserve Account		84,586			149,856	
- NatWest Current Account		71,265			3,000	
Travelex Card		774			856	
Cash in Hand		<u>174</u>			<u>214</u>	
		<u>175,928</u>			<u>173,123</u>	
CURRENT LIABILITIES						
Grants Received in Advance		12,000			8,000	
Income Received in Advance		1,528			5,290	
Sundry Creditors		<u>3,389</u>			<u>2,151</u>	
		<u>16,917</u>			<u>15,441</u>	
NET CURRENT ASSETS				<u>159,011</u>		<u>157,682</u>
NET ASSETS				<u>270,174</u>		<u>252,650</u>
Financed by :						
ACCUMULATED FUND						
Unrestricted Funds				203,548		198,188
Restricted Funds				<u>66,626</u>		<u>54,462</u>
				<u>270,174</u>		<u>252,650</u>

The financial statements on pages 12-19 were approved by the trustees on 27th January 2022 and signed on their behalf by:

Captain John Lavery MVO – Trustee (Chairman)

NOTES TO THE ACCOUNTS

For the year ended 30 June 2021

1. BASIS OF PREPARATION

- a. **Basis of accounting.** These Accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless stated in the relevant notes to these accounts.
- b. 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 Standards applicable in the United Kingdom and Republic of Ireland (FRS 102 September 2015) and with the Charities Act 2011.
- c. **Going Concern.** The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees have considered the charity's forecasts and projections and have taken account of pressures on grants, sponsorship, and charitable activities. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2. ACCOUNTING POLICIES

- a. **Recognition of income.** Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies, together with sponsorship and donations, and other income from activities are in furtherance of the charity's objectives. Funds received are recognised as restricted when there is an agreed and explicit condition of the grant or donor. Occasionally, funds received for future activities are carried forward at the year end.
- b. **Resources Expended.** 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.
- c. **Governance Costs.** Governance costs include the costs of meeting the constitutional and statutory requirements of the charity, including the accountancy and independent examination fees.

NOTES TO THE ACCOUNTS

For the year ended 30 June 2021

ACCOUNTING POLICIES - continued

- d. **Pension Costs.** The charity operates a defined contribution pension scheme. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

- e. **Capitalisation and Depreciation of Tangible Fixed Assets.** In line with Royal Navy accounting policy, tangible fixed assets are capitalised and depreciated at the rates stated under Note 9.

- f. **Fixed Asset Investment.** Quoted shares and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end.

- g. **Stocks.** Corporate clothing held for sale as part of charitable activity is valued at the lower of cost or net realisable value.

- h. **Debtors.** These 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.

- i. **Funds Accounting.** Funds held by the charity are:
 - a. **Unrestricted Funds:** These are funds that can be used in accordance with the charitable objectives at the discretion of the Trustees.

 - b. **Restricted Funds:** These are funds that can only be used for restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor.

**SCHEDULES TO THE INCOME
AND EXPENDITURE ACCOUNT**

For the year ended 30 June 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021 £	2021 £	2021 £	2020 £
1. GRANTS AND SPONSORSHIP				
RN Sports Charity Grant	-	8,000	8,000	8,000
FA Development Plan Grant	-	2,794	2,794	18,230
Other FA Grants	-	6,167	6,167	8,000
Sports Lottery Grants	-	12,766	12,766	93,103
FA Salary Grants	-	74,126	74,126	78,718
Sponsorship:				
- Ivor Dewdney Pasties	-	-	-	3,000
- Trinity Insurance	-	-	-	2,500
- ESS	-	972	972	7,500
- Carbon 60	11,000	-	11,000	11,650
- Lockheed Martin	10,000	-	10,000	10,000
Donations:				
- RNFA Supporters Club	-	-	-	1,323
- Consolite	-	-	-	500
Other Income				
- Goodwill Gesture	<u>200</u>	<u>-</u>	<u>200</u>	<u>-</u>
	<u>21,200</u>	<u>104,825</u>	<u>126,025</u>	<u>242,524</u>
2. COMPETITION INCOME				
Navy Cup	-	-	-	340
Inter Command Cup	-	-	-	-
Administration Charge - Cautions and Sending Off	<u>24</u>	<u>-</u>	<u>24</u>	<u>143</u>
	<u>24</u>	<u>-</u>	<u>24</u>	<u>483</u>
3. REFEREES' INCOME				
Registrations	1,221	-	1,221	400
Course Fees	-	-	-	840
	<u>1,221</u>	<u>-</u>	<u>1,221</u>	<u>1,240</u>
4. OTHER INCOME				
Surplus(Deficit) on Sale of Football Tickets	<u>3</u>	<u>-</u>	<u>3</u>	<u>408</u>
	<u>3</u>	<u>-</u>	<u>3</u>	<u>408</u>

SCHEDULES OF RESOURCES EXPENDEDFor the year ended 30 June 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
5. FOOTBALL DEVELOPMENT EXPENSES				
Coaching and other Course Expenditure	1,983	3,000	4,983	8,755
Football Development Wages and Expenses	303	38,645	38,948	41,954
Football Development Staff Pensions	-	2,584	2,584	2,729
Grassroots Development Expenses	-	3,098	3,098	2,295
Equipment Expenses	-	1,274	1,274	1,597
	<u>2,286</u>	<u>48,601</u>	<u>50,887</u>	<u>57,330</u>
6. REPRESENTATIVE MATCH EXPENSES				
RNFA Senior XI	108	-	108	2,103
RNFA Development XI	284	-	284	4,309
RNFA Women's XI	-	-	-	1,445
Tours	-	-	-	87,866
	<u>392</u>	<u>-</u>	<u>392</u>	<u>95,723</u>
7. ADMINISTRATION EXPENSES				
Office Supplies	625	-	625	221
Telephone	589	-	589	349
Motor Vehicle Expenses	770	972	1,742	492
Sundry Expenses	734	-	734	999
Committee Expenses and Meetings	44	-	44	284
Trustees' Training Expenses	60	-	60	-
Staff Training Expenses	189	-	189	12
Insurances	443	-	443	466
Staff Wages	14,805	39,505	54,310	50,925
Staff Pensions	-	3,583	3,583	3,341
Secretary's Expenses	244	-	244	1,366
Accountancy	4,217	-	4,217	4,121
	<u>22,720</u>	<u>44,060</u>	<u>66,780</u>	<u>62,576</u>
8. DEPRECIATION				
Office Equipment	286	-	286	541
Motor Vehicle	6,000	-	6,000	1,157
	<u>6,286</u>	<u>-</u>	<u>6,286</u>	<u>1,698</u>

NOTES TO THE ACCOUNTSFor the year ended 30 June 2021**9. TANGIBLE ASSETS**

	Total £	Equipment £	Motor Vehicle £
At 1 July 2020	16,627	5,063	11,564
Additions in the year	<u>12,000</u>	<u>-</u>	<u>12,000</u>
	28,627	5,063	23,564
<u>Less</u> Disposals in the year	<u>(11,564)</u>	<u>-</u>	<u>(11,564)</u>
	17,063	5,063	12,000
<u>Less</u> Accumulated Depreciation	<u>(10,680)</u>	<u>(4,680)</u>	<u>(6,000)</u>
Net Book Value at 30 June 2021	<u>6,383</u>	<u>383</u>	<u>6,000</u>

In line with the Royal Navy accounting policy, tangible fixed assets are capitalised and depreciated as follows:

Equipment	- 50% per annum on cost in the first year - then the balance remaining over three years
Motor Vehicle	- 50% per annum on cost in the first year - then the balance remaining over five years

10. INVESTMENTS

	2021 £	2020 £
RNRMC	<u>104,780</u>	<u>93,145</u>

The RNRMC Investment valuation is taken from Cazenove Capital's Investment Fund Schedule as at 30 June 2021.

11. SUNDRY DEBTORS

	2021 £	2020 £
Sports Lottery re Secretary	4,766	5,802
Sports Lottery re FDO	-	1,283
Sports Lottery re Salaries and Pensions	8,000	8,000
Monies owing for Ticket Sales	-	90
Coaching Course Fees	132	-
Prepayments	3,144	3,115
Others	2,220	40
	<u>18,262</u>	<u>18,330</u>

NOTES TO THE ACCOUNTS

For the year ended 30 June 2021

12 DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2021	2020
a Accountancy		
Independent Examiners Fees	3,300	3,240
Other Accounting Services	917	881
	<u>4,217</u>	<u>4,121</u>
b Staff Costs		
Salaries and Wages	88,424	86,716
Social Security Costs	4,531	4,994
Pension Costs (Defined Contribution Scheme)	6,167	6,070
Other Employee Benefits	212	336
	<u>99,334</u>	<u>98,116</u>

No employee received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. The total amount paid to key management personnel for their services to the Charity was £72,707 (2020 - £71,075).

13. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

There were no transactions with related parties.