

UKAF RUGBY FOOTBALL CLUB

England & Wales · Charity number 1182887

Details

Status Registered

Legal form Other

Registered 2019-04-09

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

Contact

Address 29 Montpelier Park
Edinburgh
EH10 4LX

Phone 07854369340

Email treasurer@ukafrfc.co.uk

Website <http://www.ukafrfc.co.uk>

Activities

Objects: TO PROMOTE MILITARY EFFICIENCY OF HER MAJESTY'S ARMED FORCES IN SUCH CHARITABLE WAYS AS THE TRUSTEES THINK FIT WITH PARTICULAR REFERENCE TO: A) INCREASING PHYSICAL HEALTH AND FITNESS; B) FOSTERING ESPRIT DE CORPS; AND C) RAISING MORALE; OF MEMBERS OF THE ARMED FORCES. IN PARTICULAR, (BUT NOT BY WAY OF LIMITATION), THE TRUSTEES MAY FURTHER THE OBJECT THROUGH ENCOURAGING AND FACILITATING THE PARTICIPATION IN, AND PROVISION OF OR ASSISTING IN THE PROVISION OF FACILITIES FOR, PLAYING RUGBY UNION WITHIN THE UK ARMED FORCES AND THE COMMUNITY IN ACCORDANCE WITH THE LAWS OF THE GAME AS PROMULGATED BY THE RUGBY FOOTBALL UNION (RFU).

Activities: Rugby Union Training & Matches for Armed Forces personnel

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Amateur Sport, Armed Forces/emergency Service Efficiency

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£185,661	£139,182	-	-
2024-03-31	£153,415	£117,596	-	-
2023-03-31	£171,802	£169,507	-	-
2022-03-31	£57,147	£28,467	-	-
2021-03-31	£916	£1,708	-	-

Trustees

Name	Role	Appointed
Alun Roberts		2024-05-16
Helena Clennell		2021-04-20
Ian Townsend		2024-04-22
James Cook		2023-07-19
Paul Godfrey		2020-09-10
Sarah Oakley		2025-09-01

UKAF RUGBY FOOTBALL CLUB

England & Wales - Charity number 1182887

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
UK Armed Forces Rugby Football Club**

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

UK Armed Forces Rugby Football Club

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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UK Armed Forces Rugby Football Club

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES

Ian Townsend CBE - Chair
Alun Roberts – Vice Chair
Paul Godfrey
Stephen Moorhouse CBE
Helena Clennell
James Cook OBE
Dr Sarah Rowell

PRINCIPAL ADDRESS

c/o 2Lt Michael Todd, British Army
A Company, 6 Scots Hepburn House ARC
89 East Claremont Street
Edinburgh
EH7 4HU

**REGISTERED CHARITY
NUMBER**

1182887

INDEPENDENT EXAMINER

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

UK Armed Forces Rugby Football Club

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable Purpose

To promote military efficiency of his majesty's armed forces in such charitable ways as the trustee think fit with particular reference to: a) increasing physical health and fitness; b) fostering esprit de corps; and c) raising morale; of members of the armed forces. In particular, (but not by way of limitation), the trustees may further the object through encouraging and facilitating the participation in, and provision of or assisting in the provision of facilities for, playing rugby union within the UK Armed Forces and the community in accordance with the laws of the game as promulgated by the Rugby Football Union (RFU).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Through a programme of rugby training, fixtures, and participation in high-profile tournaments, the charity has continued to advance its mission of promoting Service Rugby.

The year began with the U23s playing their capped fixture against the Harlequins Academy-a hard-fought match that ended in a 55-18 victory for Harlequins. This game also marked a significant leadership transition, as WO Tug Wilson MBE stepped down as Director of Rugby, handing over the role to Lt Col Ben Birkbeck.

During the summer, the Senior Men's and Women's teams returned for the second year to Kingston Park in Newcastle to face a North of England XV in support of the Military vs Cancer charity. In front of a crowd of over 4,000 spectators, both teams delivered outstanding performances, securing emphatic wins of 90-14 and 38-5 respectively.

The annual Remembrance fixtures in November 2024 saw the UKAF Men take on the German National Team at Kingsholm Stadium in Gloucester, while the Women faced the Ealing Trailfinders Academy in Portsmouth. Both matches were highly competitive, though UKAF narrowly missed out on victories. Notably, the Men's fixture featured the presentation of the inaugural Steffan Rees Memorial Trophy-sponsored by the Royal Naval Association-in honour of Steff, who was tragically lost in France in 2023.

FINANCIAL REVIEW

Reserves policy

At 31 March 2025, the charity have reserves of £167,313.

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. These will be set at the average of one year's operating expenses of £160k. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income and unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected by volunteering

22-08-2025 | 10:34 BST

Approved by order of the board of trustees on and signed on its behalf by:

Signed by:

Ian Townsend

.....739FC63DDB15480.....

Ian Townsend CBE - Chair

**Independent Examiner's Report to the Trustees of
UK Armed Forces Rugby Football Club**

Independent examiner's report to the trustees of UK Armed Forces Rugby Football Club

I report to the charity trustees on my examination of the accounts of UK Armed Forces Rugby Football Club (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Signed by:


9824D0881E8F426...

Caroline Tice BA CA
The Institute of Chartered Accountants of Scotland

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

22-08-2025 | 11:35 BST

Date:

UK Armed Forces Rugby Football Club**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	31/3/25 Unrestricted funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		77,539	77,501
Other trading activities	2	105,700	75,000
Investment income	3	<u>2,422</u>	<u>914</u>
Total		<u>185,661</u>	<u>153,415</u>
EXPENDITURE ON			
Raising funds	4	10,789	10,190
Charitable activities			
Team Expenses		<u>128,393</u>	<u>107,406</u>
Total		<u>139,182</u>	<u>117,596</u>
NET INCOME		46,479	35,819
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>120,834</u>	<u>85,015</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>167,313</u></u>	<u><u>120,834</u></u>

The notes form part of these financial statements

UK Armed Forces Rugby Football Club

**Balance Sheet
31 March 2025**

	Notes	31/3/25 Unrestricted funds £	31/3/24 Total funds £
FIXED ASSETS			
Tangible assets	7	1,548	527
CURRENT ASSETS			
Debtors	8	10,503	3,275
Cash at bank		<u>165,905</u>	<u>121,438</u>
		176,408	124,713
CREDITORS			
Amounts falling due within one year	9	(10,643)	(4,406)
		<u>165,765</u>	<u>120,307</u>
NET CURRENT ASSETS			
		<u>167,313</u>	<u>120,834</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>167,313</u>	<u>120,834</u>
NET ASSETS			
		<u><u>167,313</u></u>	<u><u>120,834</u></u>
FUNDS	10		
Unrestricted funds		<u>167,313</u>	<u>120,834</u>
TOTAL FUNDS		<u><u>167,313</u></u>	<u><u>120,834</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22-08-2025 10:34 BST and were signed on its behalf by:

Signed by:

Ian Townsend

739FC63DDB15480.....

Ian Townsend CBE - Chair

UK Armed Forces Rugby Football Club

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31/3/25	31/3/24
	£	£
Sponsorships	<u>105,700</u>	<u>75,000</u>

UK Armed Forces Rugby Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Bank interest	<u>2,422</u>	<u>914</u>

4. RAISING FUNDS

Raising donations and legacies

	31/3/25	31/3/24
	£	£
Support costs	<u>10,789</u>	<u>10,190</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	77,501
Other trading activities	75,000
Investment income	<u>914</u>
Total	<u>153,415</u>
EXPENDITURE ON	
Raising funds	10,190
Charitable activities	
Team Expenses	<u>107,406</u>
Total	<u>117,596</u>
NET INCOME	35,819
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>85,015</u>
TOTAL FUNDS CARRIED FORWARD	<u>120,834</u>

UK Armed Forces Rugby Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Media £	Totals £
COST			
At 1 April 2024	-	823	823
Additions	<u>1,227</u>	<u>-</u>	<u>1,227</u>
At 31 March 2025	<u>1,227</u>	<u>823</u>	<u>2,050</u>
DEPRECIATION			
At 1 April 2024	-	296	296
Charge for year	<u>101</u>	<u>105</u>	<u>206</u>
At 31 March 2025	<u>101</u>	<u>401</u>	<u>502</u>
NET BOOK VALUE			
At 31 March 2025	<u>1,126</u>	<u>422</u>	<u>1,548</u>
At 31 March 2024	<u>-</u>	<u>527</u>	<u>527</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25 £	31/3/24 £
VAT	2,294	-
Prepayments	<u>8,209</u>	<u>3,275</u>
	<u>10,503</u>	<u>3,275</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25 £	31/3/24 £
Trade creditors	3,911	1,866
Other creditors	<u>6,732</u>	<u>2,540</u>
	<u>10,643</u>	<u>4,406</u>

10. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	120,834	46,479	167,313
	<u>120,834</u>	<u>46,479</u>	<u>167,313</u>
TOTAL FUNDS	<u>120,834</u>	<u>46,479</u>	<u>167,313</u>

UK Armed Forces Rugby Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,661	(139,182)	46,479
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>185,661</u>	<u>(139,182)</u>	<u>46,479</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	85,015	35,819	120,834
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>85,015</u>	<u>35,819</u>	<u>120,834</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,415	(117,596)	35,819
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>153,415</u>	<u>(117,596)</u>	<u>35,819</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	85,015	82,298	167,313
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>85,015</u>	<u>82,298</u>	<u>167,313</u>

UK Armed Forces Rugby Football Club**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	339,076	(256,778)	82,298
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>339,076</u>	<u>(256,778)</u>	<u>82,298</u>

11. RELATED PARTY DISCLOSURES

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

UK Armed Forces Rugby Football Club**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31/3/25 £	31/3/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	34,339	66,951
Grants	<u>43,200</u>	<u>10,550</u>
	77,539	77,501
Other trading activities		
Sponsorships	105,700	75,000
Investment income		
Bank interest	<u>2,422</u>	<u>914</u>
Total incoming resources	185,661	153,415
EXPENDITURE		
Charitable activities		
Kit	30,417	50,101
Accommodation	5,612	7,021
Subsistence	18,216	11,940
Travel	54,155	19,320
Match Day Programmes	-	973
Medical	3,701	8,824
Sponsor Hosting	6,704	816
Team Manager's expenses	6,536	7,857
Ground/Stadium Hire	300	455
Presentation Wreaths	52	897
Tournament fees	1,875	-
Fixtures and fittings	84	-
Computer equipment	<u>105</u>	<u>132</u>
	127,757	108,336
Support costs		
Management		
Trustee Insurance	528	621
Media	7,151	6,927
Sundries	125	-
Software	1,608	1,349
Bank charges	108	(937)
Currency charges	59	280
Fixtures and fittings	<u>16</u>	<u>-</u>
	9,595	8,240
Governance costs		
Independent examiner's fee	1,830	1,020

This page does not form part of the statutory financial statements

UK Armed Forces Rugby Football Club

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31/3/25 <u>£</u>	31/3/24 <u>£</u>
Total resources expended	<u>139,182</u>	<u>117,596</u>
Net income	<u><u>46,479</u></u>	<u><u>35,819</u></u>

This page does not form part of the statutory financial statements

UKAF RUGBY FOOTBALL CLUB

England & Wales - Charity number 1182887

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
UK Armed Forces Rugby Football Club**

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

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Reference and Administrative Details
for the Year Ended 31 March 2024

TRUSTEES	Ian Townsend CBE - Chair Alun Roberts - Vice Chair Paul Godfrey Stephen Moorhouse CBE Helena Clennell James Cook OBE Dr Sarah Rowell
PRINCIPAL ADDRESS	c/o 2Lt Michael Todd, British Army A Company, 6 Scots Hepburn House ARC 89 East Claremont Street Edinburgh EH7 4HU
REGISTERED CHARITY NUMBER	1182887
INDEPENDENT EXAMINER	EQ Accountants Ltd 47-49 The Square Kelso Roxburghshire TD5 7HW

Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable Purpose

To promote military efficiency of his majesty's armed forces in such charitable ways as the trustee think fit with particular reference to: a) increasing physical health and fitness; b) fostering esprit de corps; and c) raising morale; of members of the armed forces. In particular, (but not by way of limitation), the trustees may further the object through encouraging and facilitating the participation in, and provision of or assisting in the provision of facilities for, playing rugby union within the UK Armed Forces and the community in accordance with the laws of the game as promulgated by the Rugby Football Union (RFU).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Through a programme of rugby training, fixtures, and participation in high-profile rugby tournaments the charity has furthered its purposes. The year started with a fixture for the Senior Men against a North of England XV in aid of the charity Military vs Cancer. This fixture acted a warm-up prior to the Men's team travelling to France for the International Defence Rugby Competition (IDRC) in Aug 2023, where they fell short of reaching the final with a loss against Fiji in the semi-final; but instead going on to pick up the bronze medal, with a 24-12 victory over New Zealand in the third/fourth place match. The routine remembrance fixtures in Nov 2023 saw UKAF Women play against Bristol Bears at Kingsholm Stadium and the Men travelled out to Poland to compete against the Polish Military. The year then finished with the UKAF U23s playing 2 fixtures against Hartpury College and Bristol University in the build up to their capped fixture

FINANCIAL REVIEW

Reserves policy

At 31 March 2024, the charity have reserves of £120,834.

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. These will be set at the average of one year's operating expenses of £160k. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income and unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected by volunteering

Approved by order of the board of trustees on 09/09/2024 and signed on its behalf by:

Ian Townsend

.....
Ian Townsend CBE - Chair

Independent Examiner's Report to the Trustees of
UK Armed Forces Rugby Football Club

Independent examiner's report to the trustees of UK Armed Forces Rugby Football Club

I report to the charity trustees on my examination of the accounts of UK Armed Forces Rugby Football Club (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Caroline Tice BA CA

Caroline Tice BA CA
The Institute of Chartered Accountants of Scotland

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Date: 10/09/2024.....

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31/3/24 Unrestricted fund £	31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		77,501	96,711
Other trading activities	2	75,000	75,000
Investment income	3	914	91
Total		<u>153,415</u>	<u>171,802</u>
EXPENDITURE ON			
Raising funds	4	10,190	5,510
Charitable activities			
Team Expenses		107,406	163,997
Total		<u>117,596</u>	<u>169,507</u>
NET INCOME		35,819	2,295
RECONCILIATION OF FUNDS			
Total funds brought forward		85,015	82,720
TOTAL FUNDS CARRIED FORWARD		<u><u>120,834</u></u>	<u><u>85,015</u></u>

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	31/3/24 Unrestricted fund £	31/3/23 Total funds £
FIXED ASSETS			
Tangible assets	7	527	658
CURRENT ASSETS			
Debtors	8	3,275	-
Cash at bank		121,438	85,377
		<u>124,713</u>	<u>85,377</u>
CREDITORS			
Amounts falling due within one year	9	(4,406)	(1,020)
		<u>120,307</u>	<u>84,357</u>
NET CURRENT ASSETS			
		<u>120,834</u>	<u>85,015</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>120,834</u>	<u>85,015</u>
NET ASSETS			
		<u>120,834</u>	<u>85,015</u>
FUNDS			
Unrestricted funds	10	120,834	85,015
		<u>120,834</u>	<u>85,015</u>
TOTAL FUNDS			
		<u>120,834</u>	<u>85,015</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 09/09/2024..... and were signed on its behalf by:

Ian Townsend
.....
Ian Townsend CBE - Chair

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31/3/24	31/3/23
	£	£
Sponsorships	<u>75,000</u>	<u>75,000</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. INVESTMENT INCOME

	31/3/24	31/3/23
	£	£
Bank interest	914	91
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	31/3/24	31/3/23
	£	£
Support costs	10,190	5,510
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	96,711
Other trading activities	75,000
Investment income	91
Total	<u>171,802</u>
 EXPENDITURE ON	
Raising funds	5,510
 Charitable activities	
Team Expenses	163,997
Total	<u>169,507</u>
 NET INCOME	2,295
 RECONCILIATION OF FUNDS	
Total funds brought forward	82,720
 TOTAL FUNDS CARRIED FORWARD	<u>85,015</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Media £	Totals £
COST			
At 1 April 2023	250	823	1,073
Disposals	(250)	-	(250)
	<u>-</u>	<u>823</u>	<u>823</u>
At 31 March 2024	-	823	823
DEPRECIATION			
At 1 April 2023	250	165	415
Charge for year	-	131	131
Eliminated on disposal	(250)	-	(250)
	<u>-</u>	<u>296</u>	<u>296</u>
At 31 March 2024	-	296	296
NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>527</u>	<u>527</u>
At 31 March 2023	<u>-</u>	<u>658</u>	<u>658</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24 £	31/3/23 £
Prepayments	<u>3,275</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24 £	31/3/23 £
Trade creditors	1,866	-
Other creditors	2,540	1,020
	<u>4,406</u>	<u>1,020</u>

10. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	85,015	35,819	120,834
	<u>85,015</u>	<u>35,819</u>	<u>120,834</u>
TOTAL FUNDS	<u>85,015</u>	<u>35,819</u>	<u>120,834</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,415	(117,596)	35,819
TOTAL FUNDS	<u>153,415</u>	<u>(117,596)</u>	<u>35,819</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	82,720	2,295	85,015
TOTAL FUNDS	<u>82,720</u>	<u>2,295</u>	<u>85,015</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	171,802	(169,507)	2,295
TOTAL FUNDS	<u>171,802</u>	<u>(169,507)</u>	<u>2,295</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	82,720	38,114	120,834
TOTAL FUNDS	<u>82,720</u>	<u>38,114</u>	<u>120,834</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	325,217	(287,103)	38,114
TOTAL FUNDS	<u>325,217</u>	<u>(287,103)</u>	<u>38,114</u>

11. RELATED PARTY DISCLOSURES

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

UK Armed Forces Rugby Football Club

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31/3/24 £	31/3/23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	66,951	12,531
Grants	10,550	84,180
	<u>77,501</u>	<u>96,711</u>
Other trading activities		
Sponsorships	75,000	75,000
Investment income		
Bank interest	914	91
	<u>153,415</u>	<u>171,802</u>
EXPENDITURE		
Charitable activities		
Kit	50,101	51,381
Accommodation	7,021	3,127
Subsistence	11,940	8,093
Travel	19,320	73,754
Match Day Programmes	973	826
Medical	8,824	5,122
Sponsor Hosting	816	7,071
Team Manager's Expenses	7,857	14,161
Ground/Stadium Hire	455	-
Presentation Wreaths	897	47
Fixtures and Fittings Depreciation	-	250
Media Equipment Depreciation	132	165
	<u>108,336</u>	<u>163,997</u>
Support costs		
Management		
Trustee Insurance	621	608
Media	6,927	2,456
Software	1,349	1,243
Bank charges	(937)	84
Currency charges	280	99
	<u>8,240</u>	<u>4,490</u>
Governance costs		
Independent examiner's fee	1,020	1,020
	<u>117,596</u>	<u>169,507</u>
Net income	<u><u>35,819</u></u>	<u><u>2,295</u></u>

This page does not form part of the statutory financial statements

UKAF RUGBY FOOTBALL CLUB

England & Wales - Charity number 1182887

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
UK Armed Forces Rugby Football Club**

EQ Accountants (Trading name)
Douglas Home & Co Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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Balance Sheet	5
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Detailed Statement of Financial Activities	11

UK Armed Forces Rugby Football Club

**Reference and Administrative Details
for the Year Ended 31 March 2023**

TRUSTEES	David Eastman - Chair Jez Bennett Paul Godfrey Roger Readwin Ms Helena Clennell Dr Sarah Rowell
PRINCIPAL ADDRESS	c/o 2Lt Michael Todd, British Army A Company, 6 Scots Hepburn House ARC 89 East Claremont Street Edinburgh EH7 4HU
REGISTERED CHARITY NUMBER	1182887
INDEPENDENT EXAMINER	EQ Accountants (Trading name) Douglas Home & Co Ltd 47-49 The Square Kelso Roxburghshire TD5 7HW

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable Purpose

To promote military efficiency of his majesty's armed forces in such charitable ways as the trustee think fit with particular reference to: a) increasing physical health and fitness; b) fostering esprit de corps; and c) raising morale; of members of the armed forces. In particular, (but not by way of limitation), the trustees may further the object through encouraging and facilitating the participation in, and provision of or assisting in the provision of facilities for, playing rugby union within the UK Armed Forces and the community in accordance with the laws of the game as promulgated by the Rugby Football Union (RFU).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year started with the U23s XV completing their season with a capped fixture against Harlequins academy at the Honourable Artillery Company in the City of London. This was shortly followed by a late notice invitation for UK Armed Forces Men's & Women's Sevens teams to attend the 1st World Military 7s tournament hosted in Agen by the French Armed Forces in Jul 22. Although un-forecast, funding was found from various sources leading to the successful attendance and performance of the UK entry, with the Men's team winning the Cup and Women's team coming 2nd. Focus then switched to the entry of the UKAF Women's XV team into the inaugural Women's International Defence Rugby Competition (IDRC) hosted by the New Zealand Defence Force in Oct 22, where the team won the Plate. The routine remembrance fixture in Nov 22 saw UKAF Men play against Gloucester United at Kingsholm Stadium before the year finished with the UKAF U23s playing 2 great fixtures against Coventry and Old Albanians in the build up to their capped fixture.

FINANCIAL REVIEW

Reserves policy

At 31 March 2023, the charity have reserves of £85,015.

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. These will be set at the average of one year's operating expenses of £160k. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income and unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected by volunteering

25/07/2024

Approved by order of the board of trustees on and signed on its behalf by:

DJ Eastman

.....
David Eastman - Chair - Trustee

**Independent Examiner's Report to the Trustees of
UK Armed Forces Rugby Football Club**

Independent examiner's report to the trustees of UK Armed Forces Rugby Football Club

I report to the charity trustees on my examination of the accounts of UK Armed Forces Rugby Football Club (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Caroline Tice BA CA

Caroline Tice BA CA
The Institute of Chartered Accountants of Scotland

EQ Accountants (Trading name)
Douglas Home & Co Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Date: 13/08/2024

UK Armed Forces Rugby Football Club**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	31/3/23 Unrestricted fund £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		96,711	5,714
Other trading activities	2	75,000	51,429
Investment income	3	91	4
Total		<u>171,802</u>	<u>57,147</u>
EXPENDITURE ON			
Raising funds	4	5,510	2,458
Charitable activities			
Team Expenses		163,997	26,009
Total		<u>169,507</u>	<u>28,467</u>
NET INCOME		2,295	28,680
RECONCILIATION OF FUNDS			
Total funds brought forward		82,720	54,040
TOTAL FUNDS CARRIED FORWARD		<u><u>85,015</u></u>	<u><u>82,720</u></u>

The notes form part of these financial statements

UK Armed Forces Rugby Football Club

**Balance Sheet
31 March 2023**

	Notes	31/3/23 Unrestricted fund £	31/3/22 Total funds £
FIXED ASSETS			
Tangible assets	7	658	250
CURRENT ASSETS			
Cash at bank		85,377	82,545
CREDITORS			
Amounts falling due within one year	8	(1,020)	(75)
NET CURRENT ASSETS		<u>84,357</u>	<u>82,470</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		85,015	82,720
NET ASSETS		<u>85,015</u>	<u>82,720</u>
FUNDS			
Unrestricted funds	9	85,015	82,720
TOTAL FUNDS		<u>85,015</u>	<u>82,720</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/07/2024..... and were signed on its behalf by:

DJ Eastman

.....
David Eastman - Chair - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Sponsorships	75,000	51,429
	<u>75,000</u>	<u>51,429</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Bank interest	91	4
	<u>91</u>	<u>4</u>

4. RAISING FUNDS

Raising donations and legacies

	31/3/23	31/3/22
	£	£
Support costs	5,510	2,458
	<u>5,510</u>	<u>2,458</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,714
Other trading activities	51,429
Investment income	4
Total	<u>57,147</u>
EXPENDITURE ON	
Raising funds	2,458
Charitable activities	
Team Expenses	26,009
Total	<u>28,467</u>
NET INCOME	28,680
RECONCILIATION OF FUNDS	
Total funds brought forward	54,040
TOTAL FUNDS CARRIED FORWARD	<u>82,720</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Media £	Totals £
COST			
At 1 April 2022	250	-	250
Additions	-	823	823
	<u>250</u>	<u>823</u>	<u>1,073</u>
At 31 March 2023	250	823	1,073
	<u>250</u>	<u>823</u>	<u>1,073</u>
DEPRECIATION			
Charge for year	250	165	415
	<u>250</u>	<u>165</u>	<u>415</u>
NET BOOK VALUE			
At 31 March 2023	-	658	658
	<u>-</u>	<u>658</u>	<u>658</u>
At 31 March 2022	250	-	250
	<u>250</u>	<u>-</u>	<u>250</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Other creditors	1,020	75
	<u>1,020</u>	<u>75</u>

9. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	82,720	2,295	85,015
	<u>82,720</u>	<u>2,295</u>	<u>85,015</u>
TOTAL FUNDS	<u>82,720</u>	<u>2,295</u>	<u>85,015</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	171,802	(169,507)	2,295
	<u>171,802</u>	<u>(169,507)</u>	<u>2,295</u>
TOTAL FUNDS	<u>171,802</u>	<u>(169,507)</u>	<u>2,295</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	54,040	28,680	82,720
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>54,040</u>	<u>28,680</u>	<u>82,720</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,147	(28,467)	28,680
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>57,147</u>	<u>(28,467)</u>	<u>28,680</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	54,040	30,975	85,015
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>54,040</u>	<u>30,975</u>	<u>85,015</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	228,949	(197,974)	30,975
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>228,949</u>	<u>(197,974)</u>	<u>30,975</u>

10. RELATED PARTY DISCLOSURES

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

UK Armed Forces Rugby Football Club

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,531	-
Grants	84,180	5,714
	<hr/>	<hr/>
	96,711	5,714
Other trading activities		
Sponsorships	75,000	51,429
Investment income		
Bank interest	91	4
	<hr/>	<hr/>
Total incoming resources	171,802	57,147
EXPENDITURE		
Charitable activities		
Kit	51,381	14,533
Accommodation	3,127	2,766
Subsistence	8,093	2,156
Travel	73,754	-
Programmes	826	1,072
Medical	5,122	4,252
Sponsors	7,071	-
Team Manager's expenses	14,161	690
Grounds	-	540
Wreaths	47	-
Fixtures and fittings	250	-
Computer equipment	165	-
	<hr/>	<hr/>
	163,997	26,009
Support costs		
Management		
Trustee Insurance	608	180
Media	2,456	1,045
Software	1,243	657
Bank charges	84	84
Currency charges	99	-
	<hr/>	<hr/>
	4,490	1,966
Governance costs		
Independent examiner's fee	1,020	492
	<hr/>	<hr/>
Total resources expended	169,507	28,467
	<hr/>	<hr/>
Net income	<u>2,295</u>	<u>28,680</u>

This page does not form part of the statutory financial statements

UKAF RUGBY FOOTBALL CLUB

England & Wales - Charity number 1182887

Accounts

**UNITED KINGDOM ARMED FORCES
RUGBY FOOTBALL CLUB**

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 April 2021 31 March 2022

Registered Charity No. 1182887

Trustees' Annual Report and Comments

United Kingdom Armed Forces Rugby Football Club

Charity Registered No:	1182887
Accounting Year:	1 April 2021 to 31 March 2022
Address:	c/o Lt Ian Woodward RN Cambridge URNU, Coldhams Lane ARC Cambridge, CB1 3HS
Governing Document:	Constitution
Object:	To promote military efficiency of his majesty's armed forces in such charitable ways as the trustees think fit with particular reference to: a) increasing physical health and fitness; b) fostering esprit de corps; and c) raising morale; of members of the armed forces. In particular, (but not by way of limitation), the trustees may further the object through encouraging and facilitating the participation in, and provision of or assisting in the provision of facilities for, playing rugby union within the UK Armed Forces and the community in accordance with the laws of the game as promulgated by the Rugby Football Union (RFU).
Trustees:	Mr Jez Bennett Mr Paul Godfrey Mr David Eastman (from 31 August 2021) Chair Mr Roger Readwin (from 11 July 2021) Ms Helena Clennell (from 20 April 2021) Dr Sarah Rowell (from 20 April 2021)
Trustee selection method:	Volunteer.
Bankers:	Lloyds TSB Oldham
Independent Examiner:	Peter Nicholls MBE MAAT 5 Nursery Road Havant Hants PO9 3BG
Activities and Achievements:	The year saw the slow restart of rugby post COVID. Despite travel challenges, the Women's XV managed a match on home turf against the French Armed Forces. The men played their annual Remembrance Fixture at Kingsholm in Gloucester (rather than Bristol) against a Rugby 4 Heroes side. However, where perhaps the charity exceeded was getting the U23s out at the end of the financial year against Ealing RFC, which was a great success and sets them up for further games in the next financial year.

Financial Review:	The fund began its year with a balance of £54K. This increased to £82.7K by year end, primarily as a result of £57.1K received in sponsorships and licence fees, whilst expenditure was £28.5K. The Club aspires to reach £100K in cash reserves and to become independent of the Sports Boards by growing sponsorship income by a further £50K pa.
Investment Selection Policy:	There are no investments.
Financial Reserves Policy:	The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. These will be set at £100K. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income and unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.
Grant Policy:	Other than payments for subsistence and accommodation, grants to individuals are not made.
Risk Assessment:	The Trustees review the major risks to which the charity is exposed, and systems have been established to manage those risks and they believe that by maintaining the free reserves stated it would provide sufficient resources in the event of adverse conditions.
Public Benefit Statement:	This fund provides public benefit by assisting Service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by providing and supporting sporting activities. This assistance enables Service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork, spirit and attitude, and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the Armed Forces' capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.

I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities, the charity should undertake.

Declaration:

I declare, in my capacity of Charity Trustee, that I have approved the above report.

Signature: *Signed on Original*

Name: D Eastman

Appointment: Chair and Trustee

Date: 30 January 2023

Independent Examiner's Report to the Trustee of the United Kingdom Armed Forces Rugby Football Club.

I report on the accounts of the Charity for the year ended 31 March 2022 which are set out in pages 1 to 2.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustee for any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

Signed on Original

P A Nicholls MBE MAAT
5 Nursery Road
Havant
Hants PO9 3BG

30 January 2023

UK ARMED FORCES RUGBY FOOTBALL CLUB

Registered Charity No 1182887

STATEMENT OF ASSETS AND LIABILITIES

31-Mar-22

Assets

31-Mar-21

Fixed Assets

Property	£ 249.90	£ 333.30
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Current Assets

Lloyds Bank	£ 32,233.12	£ 28,557.45
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Lloyds Savings Account	£ 50,012.78	£ 25,008.85
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EqualsCard	<u>£ 298.90</u>	<u>£ 298.90</u>
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Total Current Assets	£ 82,544.80	£ 53,865.20
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Liabilities

PNIE	<u>£ 75.00</u>	<u>£ 60.00</u>
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Total Liabilities	£ 75.00	£ 60.00
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Net Current Assets	£ 82,469.80	£ 53,805.20
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Net Assets	<u>£ 82,719.70</u>	<u>£ 54,138.50</u>
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Approved

Signed on Original

D Eastman

Chair and Trustee

30 January 2023

UK ARMED FORCES RUGBY FOOTBALL CLUB

RECEIPTS AND PAYMENTS SUMMARY

1 April 2021 to 31 March 2022

<u>Receipts</u>	<u>Previous Year</u>		<u>Payments</u>	<u>Previous Year</u>	
Sponsorships & Grants	£ 51,429.00	£ -	Kit - Players	£ 12,659.67	£ 200.00
Licence Fee	£ 5,714.00	£ -	Kit - Misc	£ 1,054.00	£ -
Insurance Claims	£ -	£ 909.40	Kit - Exec	£ 819.18	£ -
Interest	£ 3.93	£ 6.52	Accommodation	£ 2,765.78	£ -
	<u>£ 57,146.93</u>	<u>£ 915.92</u>	Subsistence	£ 386.57	£ -
			Hospitality	£ 1,769.70	£ -
			Programmes	£ 1,073.18	£ -
			Medical	£ 4,251.92	£ -
			Team Manager's Expenses	£ 690.03	£ -
			Trustee Insurance	£ 179.64	£ 178.51
			Equipment Insurance	£ -	£ 179.64
			Grounds	£ 540.00	£ -
			Sage	£ -	£ 288.00
			Website	£ 239.82	£ 208.03
			Software	£ 656.64	£ 241.02
			Photographer	£ 805.20	£ -
			Blazers and Embroidery.	£ -	£ 269.85
			Postage	£ -	£ 8.86
			Accounting	£ 432.00	£ -
			Accounts Examination	£ 60.00	£ 100.00
			Bank Charges	£ 84.00	£ 34.50
				<u>£ 28,467.33</u>	<u>£ 1,708.41</u>
Payments exceed Receipts	£ -	£ 792.49	Receipts exceed Payments	£ 28,679.60	£ -
	<u>£ 57,146.93</u>	<u>£ 1,708.41</u>		<u>£ 57,146.93</u>	<u>£ 1,708.41</u>
Bank Accounts at 1 Apr 21	£ 53,566.30				
Receipts exceed Payments	£ 28,679.60				
Bank Accounts at 31 Mar 22	<u>£ 82,245.90</u>				

Independent Examiner's Report to the Trustee of the United Kingdom Armed Forces Rugby Football Club.

I report on the accounts of the Charity for the year ended 31 March 2022 which are set out in pages 1 to 2.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustee for any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

Signed on Original

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