

**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

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for the Year Ended 31 March 2023**

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

<b>TRUSTEES</b>	David Eastman - Chair Jez Bennett Paul Godfrey Roger Readwin Ms Helena Clennell Dr Sarah Rowell
<b>PRINCIPAL ADDRESS</b>	c/o 2Lt Michael Todd, British Army A Company, 6 Scots Hepburn House ARC 89 East Claremont Street Edinburgh EH7 4HU
<b>REGISTERED CHARITY NUMBER</b>	1182887
<b>INDEPENDENT EXAMINER</b>	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**

		31/3/23 Unrestricted fund £	31/3/22 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		96,711	5,714
Other trading activities	2	75,000	51,429
Investment income	3	91	4
<b>Total</b>		<u>171,802</u>	<u>57,147</u>
 <b>EXPENDITURE ON</b>			
Raising funds	4	5,510	2,458
<b>Charitable activities</b>			
Team Expenses		163,997	26,009
<b>Total</b>		<u>169,507</u>	<u>28,467</u>
 <b>NET INCOME</b>		2,295	28,680
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		82,720	54,040
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	7	658	250
<b>CURRENT ASSETS</b>			
Cash at bank		85,377	82,545
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,020)	(75)
<b>NET CURRENT ASSETS</b>		<u>84,357</u>	<u>82,470</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		85,015	82,720
<b>NET ASSETS</b>		<u>85,015</u>	<u>82,720</u>
<b>FUNDS</b>	9		
Unrestricted funds		85,015	82,720
<b>TOTAL FUNDS</b>		<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	5,714
Other trading activities	51,429
Investment income	4
<b>Total</b>	<u>57,147</u>
<b>EXPENDITURE ON</b>	
Raising funds	2,458
<b>Charitable activities</b>	
Team Expenses	26,009
<b>Total</b>	<u>28,467</u>
<b>NET INCOME</b>	28,680
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	54,040
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
At 1 April 2022	250	-	250
Additions	-	823	823
	<hr/>	<hr/>	<hr/>
At 31 March 2023	250	823	1,073
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
Charge for year	250	165	415
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2023	-	658	658
	<hr/>	<hr/>	<hr/>
At 31 March 2022	250	-	250
	<hr/>	<hr/>	<hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**9. MOVEMENT IN FUNDS**

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

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

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

**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 £
<b>Unrestricted funds</b>			
General fund	54,040	28,680	82,720
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	57,147	(28,467)	28,680
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	54,040	30,975	85,015
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	228,949	(197,974)	30,975
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>228,949</u>	<u>(197,974)</u>	<u>30,975</u>

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

**10. RELATED PARTY DISCLOSURES**

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

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

	31/3/23 £	31/3/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,531	-
Grants	84,180	5,714
	<hr/>	<hr/>
	96,711	5,714
<b>Other trading activities</b>		
Sponsorships	75,000	51,429
<b>Investment income</b>		
Bank interest	91	4
	<hr/>	<hr/>
<b>Total incoming resources</b>	171,802	57,147
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Management</b>		
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
<b>Governance costs</b>		
Independent examiner's fee	1,020	492
	<hr/>	<hr/>
<b>Total resources expended</b>	169,507	28,467
	<hr/>	<hr/>
<b>Net income</b>	2,295	28,680
	<hr/>	<hr/>

This page does not form part of the statutory financial statements