

REGISTERED CHARITY NUMBER: 1182887

**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

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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**

		31/3/25 Unrestricted funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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)
NET CURRENT ASSETS		<u>165,765</u>	<u>120,307</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>167,313</u>	<u>120,834</u>
NET ASSETS		<u>167,313</u>	<u>120,834</u>
FUNDS	10		
Unrestricted funds		<u>167,313</u>	<u>120,834</u>
TOTAL FUNDS		<u>167,313</u>	<u>120,834</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:

739FC63DBB15480.....
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
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
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
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
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 £	31/3/24 £
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>