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**Record of the Minutes of RNFA Audit & Risk Committee**

**Meeting date: 4<sup>th</sup> January 2024**

A meeting of the Royal Navy Football Association (RNFA) Audit and Risk Committee was held via Teams Video Conferencing on 4<sup>th</sup> January 2024

Present	Elizabeth Smith Dave McGarel Mr Steve Johnson	Chair Trustee CEO
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**1/24 Welcome and Introduction.**

The RNFA Audit and Risk Committee commenced at 1500. ES thanked DM for delivering a brief to the board in her absence.

**2/24 Apologies**

Andrew Plenty and Hannah Okell were unable to attend.

**3/24 Conflicts of Interest and Whistleblowing (Fraud)**

No conflicts of interest recorded.  
No whistleblowing or fraud issues raised.

**4/24 Confirm and approve the minutes from the last meeting 27<sup>th</sup> September 2023**

All in attendance are happy to approve the previous minutes with no matters arising that will not be covered during this meeting.

**5/24 Report & Financial Statements**

ES opened asking if anyone had any questions or needed clarification on the reports.  
DM asked, can we claim VAT on equipment and expenditure? SJ informed DM that we are not VAT registered.  
DM then asked if Supporters Club membership could be gift aided? SJ said it isn't something the association has ever investigated.  
DM then went on to ask if the Risk Register was included and updated in the report? ES mentioned that in the conversations with SJ around the annual report and the accounts, it was noted that we had moved away from including the whole of the risk register which was done in previous years to just mentioning that it was reviewed and amended. For a charity of the RNFA's size, the disclosure of principal risks is optional but is something the Committee could give some thought to next year.  
Another point to address next year would be to look at the presentation in the accounts of the fixed assets note. ES suggested that moving forward it would be better to have it set out as the charity commission specifically sets it out, with movements on cost and depreciation shown separately rather than netted off.

# Royal Navy FA

HMS TEMERAIRE, Portsmouth, PO1 2HB

Charity Number: 1164897

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DM brought to SJ attention that in the report he is identified as the treasurer, is there anything more SJ would like him to do in that role. SJ suggested that we change the treasurer to the chair of the audit & risk committee to demonstrate that we have someone on the trustee board who has the lead for that area of the business.

ES highlighted that in the trustee report it states that the risk register was reviewed, amended, and updated on the 30<sup>th</sup> June 2023 when in fact it was on the 27<sup>th</sup> September 2023 in the last Audit & Risk meeting.

**Action: SJ to speak with accountant to investigate if gift aid is an option for the Supporters Club**

**PMN: In regard to the Trustee report SJ has removed the A&R register review date of 30<sup>th</sup> June 2023 and replaced with "a review was undertaken during this reporting period" 'as the register was also reviewed earlier in the period.**

## 6/24 Scheme of Delegation

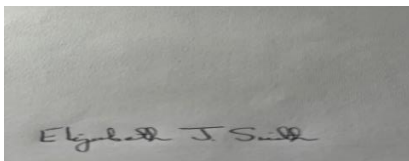
SJ explained that as part of the code of governance requirements we need to have in place a scheme of delegation. SJ will send out a draft document to all committee members for them to read through and pass back any comments or observations. He will then present it at the next meeting for formal approval as in the future this will be a document that will be owned by the A&R committee.

## 7/24 AOB

No other business.

Date of next meeting 1<sup>st</sup> week of June 24

**Signed:**

A photograph of a piece of paper with a handwritten signature in dark ink. The signature appears to be 'Elizabeth J Smith'.

**Elizabeth Smith**

**Chair**

**Date:**