

Trustees' Annual Report  
for the period 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020



The Royal Air Force Football Association

Charity registration number: 1129460

Principal Address: RAF Brize Norton, Carterton OX18 3LX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	R Pratley	CEO		AOC 22 Group
2	N Jones	Chairman		RAF Sports Federation
3	J Hetherington			Board of Trustees
4	J Smith			Board of Trustees
5	L Hancock			Board of Trustees
6	G Bettington			Board of Trustees
7	M Blagojevic			Board of Trustees
8				

Name of trustees holding title to property belonging to the charity

	Trustee name	Dates acted if not for whole year
1	N/A	N/A
2		
3		
4		

Additional information (optional)

Type of advisor	Name	Address

**Objectives and Activities**

Summary of the purposes of the charity as set out in its governing document (SORP Para 1.17)
The objects for which the Charity is established (the “Objects”) are to promote the effectiveness of Her Majesty’s Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for Association Football
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts (SORP Para 1.17 & 1.19)
To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit (SORP Para 1.18)
The trustees have been mindful of the guidance issued by the Charities on public benefit.

**Additional information (optional)**

Policy on grant making (SORP Para 1.38)
Policy on social investment including program related investment (SORP Para 1.38)
Contribution made by volunteers (SORP Para 1.38)
It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the Associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

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**Achievements and Performance**

<b>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. (SORP Para 1.20)</b>
The Association was awarded the Preliminary Level for the Equality Standard in Sport. This important framework guides community organisations towards achieving diversity, equality and inclusion within sport, and aims to make football accessible to all regardless of any protective characteristic.

**Additional information (optional)**

<b>Achievements against objectives set (SORP Para 1.41)</b>
The Association again met the FAs Safeguarding Operating Standard.
<b>Performance of fundraising activities against objectives set (SORP Para 1.41)</b>
Despite the impact of Covid-19 The Association has maintained a level of income to allow delivery of its objectives, including working towards KPIs set by The FA, our NGB.
<b>Investment performance against objectives (SORP Para 1.41)</b>
<b>Other</b>



## Structure, Governance and Management

<b>Type of governing document (SORP Para 1.25)</b>
Memorandum and Articles of Association.
<b>How is the charity constituted? (SORP Para 1.25)</b>
Charitable Company (Co Number 06641135).
<b>Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees (SORP Para 1.25)</b>
<p>A trustee must be a serving member of the Royal Air Force and are selected with skills sets and experience appropriate for each specific vacancy which may be advertised across the RAF audience. From the first meeting of trustees held after three years from the date of incorporation and at the subsequent meetings of the trustees held at a similar time each following year, one third (or the number nearest to one third) of the trustees must retire from office, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee who remains qualified may be re-appointed by the other trustees.</p> <p>The appointment or re-appointment of one trustee who shall be the Chairman must be approved by the RAF Sports Federation.</p>

### Additional information (optional)

<b>Policies and procedures adopted for the induction and training of trustees (SORP Para 1.51)</b>
<p>The Association is currently working towards The FAs Code of Governance, this will see policies and procedures adopted for the induction and training of trustees. A Board-skills set audit has been undertaken. Individuals undertake training and development within their primary jobs which benefits trustee work.</p>



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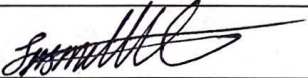
<p><b>The charity's organisational structure and any wider network with which the charity works (SORP Para 1.51)</b></p> <p>The Association is a County Football Association which is affiliated to The FA, our NGB. Memorandum &amp; Articles of the Association is our overarching governing document. There are 7 trustees which include CEO and Chairman positions. Other trustees head up various areas and work alongside an executive (operational) committee.</p> <p>There are 3 employees who are all civilian and not trustees, remuneration is reviewed annually. There are no subsidiaries.</p>
<p><b>Relationship with any related parties (SORP Para 1.51)</b></p> <p>The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.</p>
<p><b>Other</b></p>

<p><b>For the period of this return were there any serious incidents that the charity failed to report to the Charity Commission? (e.g. theft, safeguarding issues, serious injury / death)</b></p> <p>No</p>
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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature		
Full Name	JONATHAN SMITH	
Position	DIRECTOR STRATEGY (TRUSTEE)	
Date	27 OCT 21	

**Trustees' Annual Report**  
**for the period 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020**



**The Royal Air Force Football Association (RAFFA)**

**Financial Review**

<b>Review of the charity's financial position at the end of the period (SORP Para 1.21)</b>
<p>Over the Financial Reporting period January to December 2020, the RAFFA has felt the impact of the on-going pandemic. As well as the inability of the teams to play football due to the government-imposed restrictions, a further noticeable impact has been on funding. The Football Association (FA) has reduced funding to the RAFFA by 14% per annum. Historically, the FA grant has directly funded circa 94% of wages of the HQ staff. As a result of the grant reduction, the RAFFA will now have a greater shortfall to make up, either from other funding streams or from the RAFFA Reserves.</p> <p>One of the Association's key funding streams is income from sponsorship from various organisations that continue to support RAF football. Inevitably, some of the organisations that have historically provided sponsorship for the RAFFA have also been affected by the on-going pandemic. Some sponsors needed to take payment breaks during the FY to mitigate the impact of COVID on their own organisations, an issue that may re-occur in the next FY as restrictions continue.</p> <p>Overall, during the financial year, there has been both a reduction in income and to an extent a parallel reduction in spending as a result of limited opportunity for the teams to play football. From a football delivery perspective therefore, there has been minimal net movement.</p> <p>The RAFFA maintains a relatively healthy position currently. That said, the impact of reduced FA funding has been felt and will have to be monitored closely for the coming financial year. Sponsorship income will also need to be closely monitored, especially if the Association's sponsors struggle to continue supporting the RAFFA due to the impact of the pandemic on their businesses. Should the reduced funding position persist, the RAFFA will need to evaluate possible courses of action to ensure that the future of the association is sustainable.</p>
<b>Statement explaining the policy for holding reserves stating why they are held (SORP Para 1.22)</b>
<p>The RAFFA holds reserves to cover any liabilities incurred as a result of the organisation ceasing to operate. There is also an aspiration to invest some of the RAFFA's reserve holdings in order to generate an additional, passive income line. This, in future, may offer a buffer to aid the association to cover shortfalls such as that generated by reduced funding from the FA and the charities that support the RAFFA. A decision will be made this year on the proportion of reserve holdings to be invested.</p> <p>Creditors to include in the case of the RAFFA no longer running as a going concern, and which require the holding of reserves are: the RAFCF, Sponsors, and a proportion of HQ employee wages.</p>
<b>Amount of reserves held (SORP Para 1.22)</b>



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**for the period 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020**



(Sports Fed to confirm figure once EOY Accounts are completed)
<b>Reasons for holding zero reserves (SORP Para 1.22)</b>
N/A
<b>Details of fund materially in deficit (SORP Para 1.24)</b>
N/A
<b>Explanation of any uncertainties about the charity continuing as a going concern (SORP Para 1.23)</b>
N/A
<b>Additional information (optional)</b>
<b>The charity's principal sources of funds (including any fundraising) (SORP Para 1.47)</b>
<p>The RAFFA's principal sources of funds comes in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the Royal Air Force Central Fund (RAFCF). The RAFFA undertakes considerable effort to attract additional funding to support the growth and development of RAF football, and to fund activities that sit outside of the funding limitations of the FA and RAFCF. This is primarily in the form of sponsorship for the Representative Teams.</p> <p>The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates a small amount of additional income for the RAFFA. The levels of this income stream will be less guaranteed/known in the coming year, as a result of the FA transitioning to on-line course delivery from April 2021.</p>
<b>Investment policy and objectives including any social investment policy adopted (SORP Para 1.46)</b>
None currently. This will be reviewed this year with a possibility of investing a proportion of the Association's Reserve holdings.
<b>A description of the principal risks facing the charity (SORP Para 1.46)</b>
<p>Further reductions in funding from the FA as the pandemic continues to impact on the game at all levels.</p> <p>The impact of the coronavirus on our sponsors and their ability to invest in RAF football, therefore further reduction in available funding to enable successful delivery of football.</p>



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for the period 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020




<p>Whilst the RAFCF grant this year has remained largely unchanged compared to the last FY, should the pandemic continue, the ripple effect may mean that the RAFCF also considers reducing grant provision to the RAFFA.</p>
Other
N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature		
Full Name	SONATHAN SMITH	
Position	DIRECTOR STRATEGY (TRUSTEE)	
Date	27 OCT 21	

**THE ROYAL AIR FORCE  
FOOTBALL  
ASSOCIATION**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR  
THE YEAR ENDED  
31ST DECEMBER 2020**

**CHARITY REGISTRATION No: 1129460**

**COMPANY REGISTRATION No: 06641135**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
PO18 8NF

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

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**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1129460
<b>COMPANY REGISTRATION NUMBER</b>	06641135
<b>START OF FINANCIAL YEAR</b>	1st January 2020
<b>END OF FINANCIAL YEAR</b>	31st December 2020
<b>DIRECTORS DURING THE YEAR AND SINCE THE YEAR END</b>	Richard David Pratley (CEO) Neil Andrew Jones (Chairman) Gordon James Bettington Martin Blagojevic (resigned 6/7/21) John Hetherington (resigned 25/1/21) Jonathan Newrick Smith Louise Hancock Rachel Portlock (appointed 6/7/21) Joan Nyakan Ochuodho (appointed 26/01/21)
<b>DIRECTOR SELECTION</b>	The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.
<b>CORPORATE SECRETARY</b>	Wilsons (Company Secretaries) Limited
<b>REGISTERED ADDRESS</b>	Alexandra House St John's Street Salisbury Wiltshire SP1 2SB
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association. Incorporated 8th July 2008 as amended by special resolution 6th March 2009.
<b>BANKERS</b>	Royal Bank of Scotland Holt's Military Banking 200 Fowler Avenue Fowler Business Park Farnborough Hampshire GU14 7JP
<b>INDEPENDENT EXAMINERS</b>	L M Tempest Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham Chichester PO18 8NF
<b>OBJECTS</b>	The objects for which the Charity is established (the "Objects") are to promote the effectiveness of Her Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for Association Football.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
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**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**ORGANISATIONAL STRUCTURE**

The Association is a County Football Association which is affiliated to The FA, our NGB. Memorandum & Articles of the Association is our overarching governing document. There are 7 trustees which include CEO and Chairman positions. Other trustees head up various areas and work alongside an executive (operational) committee.

There are 3 employees who are all civilian and not trustees; remuneration is reviewed annually.

The Association works closely with 2 charitable organisations, The RAF Benevolent Fund and the RAF Association to deliver mutual objectives and benefits.

**MAIN ACTIVITIES**

To encourage and manage football in the Royal Air Force by promoting and managing competitions and matches; to recruit, train and develop referees and coaches. This aids fitness and personal development which assists with primary military duties.

**PUBLIC BENEFIT**

The trustees have been mindful of the guidance issued by the Charities on public benefit.

**VOLUNTEERS**

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the Associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

**ACHIEVEMENTS AND PERFORMANCE**

The Association was awarded the Preliminary Level for the Equality Standard in Sport. This important framework guides community organisations towards achieving diversity, equality and inclusion within sport, and aims to make football accessible to all regardless of any protective characteristic.

The Association again met the FAs Safeguarding Operating Standard.

Despite the impact of Covid-19 The Association has maintained a level of income to allow delivery of its objectives, including working towards KPIs set by The FA, our NGB.

**FINANCIAL REVIEW**

Over the Financial Reporting period January to December 2020, the RAFFA has felt the impact of the on-going pandemic. As well as the inability of the teams to play football due to the government-imposed restrictions, a further noticeable impact has been on funding. The Football Association (FA) has reduced funding to the RAFFA by 14% per annum. Historically, the FA grant has directly funded circa 94% of wages of the HQ staff. As a result of the grant reduction, the RAFFA will now have a greater shortfall to make up, either from other funding streams or from the RAFFA Reserves.

One of the Association's key funding streams is income from sponsorship from various organisations that continue to support RAF football. Inevitably, some of the organisations that have historically provided sponsorship for the RAFFA have also been affected by the on-going pandemic. Some sponsors needed to take payment breaks during the FY to mitigate the impact of COVID on their own organisations, an issue that may re-occur in the next FY as restrictions continue.

Overall, during the financial year, there has been both a reduction in income and to an extent a parallel reduction in spending as a result of limited opportunity for the teams to play football. From a football delivery perspective therefore, there has been minimal net movement.



**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**FINANCIAL REVIEW (continued)**

The RAFFA maintains a relatively healthy position currently. That said, the impact of reduced FA funding has been felt and will have to be monitored closely for the coming financial year. Sponsorship income will also need to be closely monitored, especially if the Association's sponsors struggle to continue supporting the RAFFA due to the impact of the pandemic on their businesses. Should the reduced funding position persist, the RAFFA will need to evaluate possible courses of action to ensure that the future of the association is sustainable.

The RAFFA holds reserves to cover any liabilities incurred as a result of the organisation ceasing to operate. There is also an aspiration to invest some of the RAFFA's reserve holdings in order to generate an additional, passive income line. This, in future, may offer a buffer to aid the association to cover shortfalls such as that generated by reduced funding from the FA and the charities that support the RAFFA. A decision will be made this year on the proportion of reserve holdings to be invested.

Creditors to include in the case of the RAFFA no longer running as a going concern, and which require the holding of reserves are: the RAFCF, Sponsors, and a proportion of HQ employee wages.

The RAFFA's principal sources of funds comes in the form of grants and sponsorship. The largest grant is received from the FA, followed by a grant from the Royal Air Force Central Fund (RAFCF). The RAFFA undertakes considerable effort to attract additional funding to support the growth and development of RAF football, and to fund activities that sit outside of the funding limitations of the FA and RAFCF. This is primarily in the form of sponsorship for the Representative Teams.

The RAFFA's core activities of developing football in the RAF, through the courses that it facilitates and the playing of football it coordinates, generates a small amount of additional income for the RAFFA. The levels of this income stream will be less guaranteed/known in the coming year, as a result of the FA transitioning to on-line course delivery from April 2021.

Investment policy will be reviewed this year with a possibility of investing a proportion of the Association's Reserve holdings.

Principal risks are:

Further reductions in funding from the FA as the pandemic continues to impact on the game at all levels;

The impact of the coronavirus on our sponsors and their ability to invest in RAF football, therefore further reduction in available funding to enable successful delivery of football;

Whilst the RAFCF grant this year has remained largely unchanged compared to the last FY, should the pandemic continue, the ripple effect may mean that the RAFCF also considers reducing grant provision to the RAFFA.

**APPOINTMENT AND TRAINING OF TRUSTEE/DIRECTORS**

A prospective trustee must be a serving member of the Royal Air Force and with skills sets and experience appropriate for each specific vacancy which may be advertised across the RAF audience. From the first meeting of trustees held after three years from the date of incorporation and at the subsequent meetings of the trustees held at a similar time each following year, one third (or the number nearest to one third) of the trustees must retire from office, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A retiring trustee who remains qualified may be re-appointed by the other trustees.

The Chair is appointed by the AOC 22 (Training) Group; the remaining trustee/directors are elected at AGM.



**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**APPOINTMENT AND TRAINING OF TRUSTEE/DIRECTORS (continued)**

The Association is currently working towards The FAs Code of Governance, this will see policies and procedures adopted for the induction and training of trustees. A Board-skills set audit has been undertaken. Individuals undertake training and development within their primary jobs which benefits trustee work.

**STATEMENT OF DIRECTOR'S RESPONSIBILITIES**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial

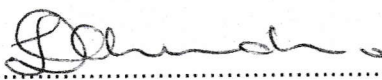
The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2020, and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 21 Sep 21

Signed on their behalf by , Director FINANCE

Print Name: Joan Ocmworia SPN WR

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2020 £</b>	<b>TOTAL 2019 £</b>
<b>INCOME</b>					
Income from Grants & Sponsorship	3	24,000	115,019	139,019	173,003
Income from Charitable Activities	3	14,558	-	14,558	28,585
Income from other Trading Activities	3	52	-	52	1,240
<b>TOTAL INCOME</b>		<b>38,610</b>	<b>115,019</b>	<b>153,629</b>	<b>202,828</b>
<b>EXPENSES</b>					
Expenditure on Charitable Activities	4	30,679	112,501	143,180	182,188
Governance Costs	4	367	1,140	1,507	1,881
<b>TOTAL EXPENSES</b>		<b>31,046</b>	<b>113,641</b>	<b>144,687</b>	<b>184,069</b>
<b>NET INCOMING/ (OUTGOING)</b>		<b>7,564</b>	<b>1,378</b>	<b>8,942</b>	<b>18,759</b>
Funds Brought Forward		93,021	19,789	112,810	94,051
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>100,585</b>	<b>21,167</b>	<b>121,752</b>	<b>112,810</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET  
AS AT 31ST DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	31-Dec-19 Total £
<b>Fixed Assets</b>					
Tangible assets	2	-	-	-	-
<b>Current Assets</b>					
Debtors	7	13,460	-	13,460	2,833
Cash at bank and in hand	5	90,220	21,167	111,387	122,906
<b>Total Current Assets</b>		<b>103,680</b>	<b>21,167</b>	<b>124,847</b>	<b>125,739</b>
<b>Creditors:</b> amounts falling due within one year	8	3,095	-	3,095	12,929
<b>NET ASSETS</b>		<b>100,585</b>	<b>21,167</b>	<b>121,752</b>	<b>112,810</b>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted Funds		100,585	-	100,585	93,021
Restricted Funds	6	-	21,167	21,167	19,789
<b>TOTAL FUNDS</b>		<b>100,585</b>	<b>21,167</b>	<b>121,752</b>	<b>112,810</b>

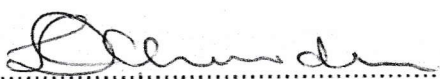
The directors are satisfied that for the year ended on 31st December 2020 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 15.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 21 SEP 21

Signed on their behalf by , Director FINANCE

Print Name: JOAN OCHWOOD SPN LDR



**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparation:**

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011, Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006. The accounts have been prepared on a going concern basis. The charity meets the definition of a public benefit entity under FRS102.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

**Incoming Resources**

*Recognition of Incoming Resources*

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

*Incoming Resources with related expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

*Grants and Donations*

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

*Contractual Income and Performance Related Grants*

This is only included in the SOFA once the related goods or services has been delivered.

*Gifts in Kind*

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**1. ACCOUNTING POLICIES (continued)**

**Incoming Resources (Continued)**

*Donated Services and Facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

*Volunteer Help*

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

*Investment Income*

This is included in the accounts when receivable.

*Investment gains and losses*

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Expenditure and liabilities**

*Liability recognition*

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

*Grants with performance conditions*

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

*Changes in Accounting policies and previous accounts*

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

*Grants payable without performance conditions*

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Assets**

*Tangible fixed assets for use by the charity*

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**2. TANGIBLE FIXED ASSETS**

There were no Fixed Assets held (2019: Nil).

The annual commitments under non-cancellable operating leases are as follows:  
31st December 2020: £4389 (2019: £4389)

**3. INCOME**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2020 £</b>	<b>TOTAL 2019 £</b>
Grants	-	115,019	115,019	147,003
Sponsorship	24,000	-	24,000	26,000
Charitable Activities	14,558	-	14,558	28,585
Bank Interest	52	-	52	1,240
	<b>38,610</b>	<b>115,019</b>	<b>153,629</b>	<b>202,828</b>

**4. EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2020 £</b>	<b>TOTAL 2019 £</b>
<b>Expenditure on Charitable Activities</b>				
Bank Charges	1,012	-	1,012	1,003
Executive Committee Costs	-	-	-	762
FDO Course Outings	3,692	-	3,692	3,132
General Activity Costs	6,611	4,622	11,233	27,380
Gross Salaries	3,224	89,595	92,819	89,032
Kit and Equipment Costs	5,215	5,985	11,200	16,968
Miscellaneous	562	-	562	977
Operational Costs	1,664	8,755	10,419	16,189
RAFFA HQ Costs	5,149	3,499	8,648	8,270
Referee Costs	1,518	45	1,563	3,820
Special Projects	-	-	-	1,914
Sponsorship	48	-	48	1,258
Ticket Sales	(1,260)	-	(1,260)	194
Tours	-	-	-	-
Training Camps	3,244	-	3,244	11,289
	<b>30,679</b>	<b>112,501</b>	<b>143,180</b>	<b>182,188</b>
<b>Governance Costs</b>				
Cost of Trustee/Directors' Meetings	-	-	-	-
Independent Examination	-	1,140	1,140	1,140
Company Secretarial	367	-	367	741
Companies House Fees	-	-	-	-
	<b>367</b>	<b>1,140</b>	<b>1,507</b>	<b>1,881</b>

**5. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>TOTAL 31-Dec-20 £</b>	<b>TOTAL 31-Dec-19 £</b>
Current Bank Account	90,220	21,167	111,387	122,906
	<b>90,220</b>	<b>21,167</b>	<b>111,387</b>	<b>122,906</b>



**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**6. RESTRICTED FUNDS**

	Balance 01-Jan-20 £	CURRENT YEAR		Balance 31-Dec-20 £
		Income £	Expenditure £	
Bill Brown Memorial Fund	1,000	-	-	1,000
Central Funds	12,529	15,925	15,925	12,529
FA Community Shield Project	135	-	-	135
FA Safeguarding	6,125	6,000	4,622	7,503
Coolwater - car	-	3,499	3,499	-
FA - salaries	-	85,334	85,334	-
FA - admin	-	1,000	1,000	-
Sport England	-	3,261	3,261	-
	<b>19,789</b>	<b>115,019</b>	<b>113,641</b>	<b>21,167</b>

	Balance 01-Jan-19 £	PREVIOUS YEAR		Balance 31-Dec-19 £
		Income £	Expenditure £	
Bill Brown Memorial Fund	1,000	-	-	1,000
Central Funds	9,534	38,656	35,661	12,529
FA Community Shield Project	135	957	957	135
FA Safeguarding	6,125	6,000	6,000	6,125
Coolwater - car	-	4,666	4,666	-
FA - salaries	-	88,131	88,131	-
	<b>16,794</b>	<b>138,410</b>	<b>135,415</b>	<b>19,789</b>

Bill Brown Memorial Fund - a fund specifically for RAF Football Referees.

Central Funds Grant - funds provided by the RAF Central Fund to be used for operating cost, kit and equipment, overseas visits and development activities.

FA Community Shield - funds provided by the Football Association to support the provision of junior coaching camps.

FA Safeguarding - funds provided by the Football Association to support the safeguarding of young and vulnerable groups within the RAF football community.

**7. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Debtors	13,460	-	13,460	2,833
Prepayments	-	-	-	-
Accrued Income	-	-	-	-
	<b>13,460</b>	<b>-</b>	<b>13,460</b>	<b>2,833</b>

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

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

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £	Total 31-Dec-19 £
Creditors	1,955	-	1,955	11,789
Accrual - Independent Examination	1,140	-	1,140	1,140
Accrual - Company Secretarial	-	-	-	-
Accruals - Other	-	-	-	-
Deferred Income	-	-	-	-
	<b>3,095</b>	<b>-</b>	<b>3,095</b>	<b>12,929</b>

**9. STAFF COSTS AND NUMBERS**

	TOTAL 2020 £	TOTAL 2019 £
Gross Wages and Salaries	84,797	79,399
Employer's National Insurance Costs	4,086	4,706
Pension	5,936	4,927
	<b>94,819</b>	<b>89,032</b>

£2,000 of Salary Costs has been allocated to Safeguarding (included in General Activity Costs in Note 4).

Employees who were engaged in each of the following activities:

	31-Dec-20 TOTAL	31-Dec-19 TOTAL
Activities in furtherance of organisation's objects	3	3

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

**10. DIRECTORS AND OTHER RELATED PARTIES**

No payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**11. RISK ASSESSMENT**

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**12. RESERVES POLICY**

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

**THE ROYAL AIR FORCE FOOTBALL ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**13. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Report of the Directors. The directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**14. DONATED SERVICES**

The offices which RAF Football use as their HQ, are kindly donated by the RAF.



## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of The Royal Air Force Football Association on the accounts for the year ended 31st December 2020 set out on pages 3 to 14.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As described on page 7 & 9, the Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

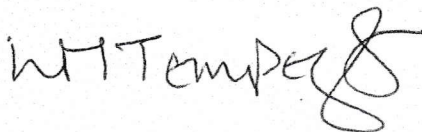
- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

### 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 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 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.



L M Tempest  
Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
Chichester  
PO18 8NF

27<sup>th</sup> September 2021