

Company registration number: 06505701

Charity registration number: 1123597

SKRUM

(A company limited by guarantee)

Annual Report and Financial Statements

for the period from 1 March 2019 to 31 December 2019

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COMPANIES HOUSE

SKRUM

Reference and Administrative Details

Trustees	Mr C P Oliver - Chairman Mr R Glanville Mrs J Golding Mr N Larcombe-Williams Mr S Madge (resigned 3 June 2019) Mr T Muller-Foster Mr C J P Oliver (resigned 8 May 2019) Mr K Wilson (resigned 29 May 2019)
Secretary	Mrs J Golding
Principal Office	12 Fitzford Cottages Tavistock Devon PL19 8BD The Charity is incorporated in England & Wales.
Company Registration Number	06505701
Charity Registration Number	1123597
Independent Examiner	Francis Clark LLP North Quay House Sutton Harbour Plymouth PL4 0RA

SKRUM

Trustees' Report

The Trustees, who are directors for the purposes of company law, present their annual report together with the financial statements of the charitable company for the period ended 31 December 2019.

Objects and aims

The Charity aims to give hope to the youth of Eswatini by using the game of rugby and its core values to engage the children and at the same time educating them about H.I.V/ AIDS, inspiring better leadership in communities, raising awareness of gender violence and promoting the benefits of school and education.

Public benefit

The Charity benefits the public by furthering physical education of the younger generation through the teaching of sport.

Connecting Schools across Continents - Through its School Partnership Programme the Charity helps to foster relationships between schools in the United Kingdom and partner schools in Eswatini thus raising awareness in the United Kingdom whilst also providing opportunities to raise funds to finance the Charity's activities in Southern Africa. By educating the children in Eswatini on how to protect themselves against HIV/AIDS thus leading to an overall reduction in the rate of infection. Promoting gender equality in Eswatini and empowering girls to say "No" leading to a reduction in teenage pregnancies and gender based violence. Introducing children to the game of rugby, encouraging them to play sport & stay healthy, leading to an improvement in the health and fitness of children in Eswatini.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Trustees changed the Charity's period end from February to December.

During the course of this period the Charity has also launched its programme for gender equality. This is a programme aimed at addressing the disproportionately high rate of H.I.V. infection amongst adolescent girls.

"Rugby just for Women" or "Umbhoco weNgabisa" provides schools with information on gender based violence awareness, female empowerment and personal health hygiene.

Alongside classroom sessions the charity holds rugby coaching sessions for girls, re-enforcing the gender equality message and encouraging them into the game without being intimidated by boys.

Financial review

The Charity received donations during the period totalling £44,873 (2018: £79,195), and was able to continue to sponsor a number of local sporting events, as well as sending funds to SKRUM Swaziland. Total expenditure during the period was £41,948 (2018: £88,288). At the period end total reserves stood at £44,690 (2018: £41,765) of which £19,806 (2018: £31,419) can be considered free reserves.

Policy on reserves

Monies are being held for future donations to SKRUM Swaziland and charitable events to raise awareness and to cover general running costs for the next 3 months. The Trustees consider that this level will ensure that there are sufficient funds available to cover support and governance costs. At the year end, the unrestricted funds stood at £19,872 of which £19,806 can be considered free reserves.

SKRUM

Trustees' Report

Use of volunteers

The Charity makes no use of any volunteers, other than the Trustees.

Principal funding sources

The Charity receives the vast majority of its funding as donations from individuals and local companies.

Going concern

Following the COVID-19 pandemic the Charity's fundraising in the United Kingdom has virtually dried up and they have not been able to obtain any government funding due to the fact that the beneficiaries of the Charity are entirely based overseas. With the activities of the Charity put on hold the Trustees have managed to scale back costs to an absolute minimum.

The only activity that has been able to continue is the part four communications where the marketing director had been partly successful in getting further funding. A final payment of £5,000 was due to be paid in April 2020 but this was delayed due to Covid restrictions in Eswatini.

At the year end the Charity had free reserves of £19,806 sufficient to cover essential ongoing costs. As the Charity's activities and associated costs can be scaled back as required the accounts have been prepared on a going concern basis.

Future Aspirations

Among the Charity's future aspirations, the aim will be to adapt our projects / programmes following the result of the "Monitoring and Evaluation" analysis which is taking place throughout 2020. This will ensure that the Charity will be offering the best possible education & awareness programmes for the beneficiaries to meet its objective of reducing HIV infection rates in Eswatini.

Structure, governance and management

Nature of governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of Trustees

Trustees are invited to join by the existing group of Trustees. Appointments must be agreed by a majority vote.

Induction and training of Trustees

New Trustees are trained to ensure that they are following the guidance on generating funds for the Charity's purpose to the correct standard.

SKRUM

Trustees' Report

Arrangements for setting key management personnel remuneration

The Charity considers all Trustees to be key management personnel. All of whom are volunteers and receive no remuneration for their roles as Trustees.

This report was approved by the Trustees of the Charity on 7/10/2020 and signed on its behalf by:

.....
Mr N Larcombe-Williams
Trustee

SKRUM

Statement of Trustees' Responsibilities

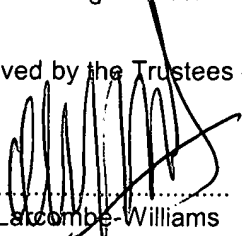
The Trustees (who are also the directors of SKRUM for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the Trustees of the Charity on 7/10/2020 and signed on its behalf by:



.....
Mr N Latcombe-Williams
Trustee

SKRUM

Independent Examiner's Report to the Trustees of SKRUM

I report to the Trustees on my examination of the accounts of the Charity for the period 1 March 2019 to 31 December 2019 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

As the Charity's Trustees of SKRUM (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of SKRUM are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of SKRUM as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Duncan Leslie ACA
PKF Francis Clark

North Quay House
Sutton Harbour
Plymouth
PL4 0RA

Date: 19/10/2020

SKRUM

Statement of Financial Activities for the Period from 1 March 2019 to 31 December 2019
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 31 December 2019 £
Income and Endowments from:				
Donations	3	23,723	21,150	44,873
Total income		23,723	21,150	44,873
Expenditure on:				
Raising funds	4	(10,571)	(123)	(10,694)
Charitable activities	5	(25,045)	(6,209)	(31,254)
Total expenditure		(35,616)	(6,332)	(41,948)
Net (expenditure)/income		(11,893)	14,818	2,925
Net movement in funds		(11,893)	14,818	2,925
Reconciliation of funds				
Total funds brought forward		31,765	10,000	41,765
Total funds carried forward	13	19,872	24,818	44,690

	Note	Unrestricted funds £	Restricted funds £	Total 28 February 2019 £
Income and Endowments from:				
Donations	3	79,195	-	79,195
Total income		79,195	-	79,195
Expenditure on:				
Raising funds	4	(19,436)	-	(19,436)
Charitable activities	5	(68,852)	-	(68,852)
Total expenditure		(88,288)	-	(88,288)
Net expenditure		(9,093)	-	(9,093)
Net movement in funds		(9,093)	-	(9,093)
Reconciliation of funds				
Total funds brought forward		40,858	10,000	50,858
Total funds carried forward	13	31,765	10,000	41,765

All of the Charity's activities derive from continuing operations during the above two periods.
The funds breakdown is shown in note 13.

SKRUM

(Registration number: 06505701)
Balance Sheet as at 31 December 2019

	Note	31 December 2019 £	28 February 2019 £
Fixed assets			
Tangible assets	10	66	346
Current assets			
Debtors	11	1,000	-
Cash at bank and in hand		<u>44,894</u>	<u>45,979</u>
		45,894	45,979
Creditors: Amounts falling due within one year	12	<u>(1,270)</u>	<u>(4,560)</u>
Net current assets		<u>44,624</u>	<u>41,419</u>
Net assets		<u>44,690</u>	<u>41,765</u>
Funds of the charity:			
Restricted funds		24,818	10,000
Unrestricted income funds			
Unrestricted funds		<u>19,872</u>	<u>31,765</u>
Total funds	13	<u>44,690</u>	<u>41,765</u>

For the financial period ending 31 December 2019 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 16 were approved by the Trustees, and authorised for issue on 7/12/2020, and signed on their behalf by:


.....
Mr N Larcombe-Williams
Trustee

SKRUM

Notes to the Financial Statements for the Period from 1 March 2019 to 31 December 2019

1 Charity status

The Charity is a company limited by guarantee and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

SKRUM meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

Impact of Coronavirus

Following the COVID-19 pandemic the Charity's fundraising in the United Kingdom has virtually dried up and they have not been able to obtain any Government funding due to the fact that the beneficiaries of the Charity are entirely based overseas. With the activities of the Charity put on hold the Trustees have managed to scale back costs to an absolute minimum.

The only activity that has been able to continue is the part four communications where the marketing director had been partly successful in getting further funding. A final payment of £5,000 was due to be paid in April 2020 but this was delayed due to Covid restrictions in Eswatini.

At the year end the Charity had free reserves of £19,806 sufficient to cover essential ongoing costs. As the Charity's activities and associated costs can be scaled back as required the accounts have been prepared on a going concern basis.

SKRUM

Notes to the Financial Statements for the Period from 1 March 2019 to 31 December 2019

Disclosure of long or short period

The Trustees changed the Charity's period end from February to December. These financial statements are therefore prepared for a shorter period of 10 months.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

SKRUM

Notes to the Financial Statements for the Period from 1 March 2019 to 31 December 2019

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The company holds the following financial instruments:

- Short term trade and other debtors and creditors;
- Cash and bank balances.

All financial instruments are classified as basic.

SKRUM

Notes to the Financial Statements for the Period from 1 March 2019 to 31 December 2019

Recognition and measurement

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Charity's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

3 Income from donations and legacies

	Unrestricted general funds £	Restricted funds £	Total 31 December 2019 £	Total Year ended 28 February 2019 £
Donations and legacies;				
Donations from individuals	23,723	-	23,723	74,195
Grants, including capital grants;				
Grants from other charities	-	21,150	21,150	5,000
	<u>23,723</u>	<u>21,150</u>	<u>44,873</u>	<u>79,195</u>

4 Expenditure on raising funds

	Unrestricted general funds £	Restricted funds £	Total 31 December 2019 £	Total Year ended 28 February 2019 £
Fundraising costs	10,291	123	10,414	19,099
Depreciation, amortisation and other similar costs	280	-	280	337
	<u>10,571</u>	<u>123</u>	<u>10,694</u>	<u>19,436</u>

SKRUM

Notes to the Financial Statements for the Period from 1 March 2019 to 31 December 2019

5 Expenditure on charitable activities

	Unrestricted general funds £	Restricted funds £	Total 31 December 2019 £	Total Year ended 28 February 2019 £
Education of physical health	21,162	6,209	27,371	60,330
Governance costs	3,883	-	3,883	8,522
	<u>25,045</u>	<u>6,209</u>	<u>31,254</u>	<u>68,852</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted general funds £	Total 31 December 2019 £	Total Year ended 28 February 2019 £
Independent Examiner's fee for examination	1,270	1,270	1,080
Independent Examiner's fee for other financial services	300	300	3,480
Trustees' remuneration and expenses	208	208	-
Legal fees	2,000	2,000	3,655
Allocated support costs	105	105	307
	<u>3,883</u>	<u>3,883</u>	<u>8,522</u>

7 Trustees' remuneration and expenses

No Trustees nor any persons connected with them, have received any remuneration from the Charity during the period.

No Trustees have received any other benefits from the Charity during the period.

During the period, two Trustees were reimbursed for hotel, travel and sundry expenses incurred in respect of the Charity. The total costs for the period were £3,862.

The Charity paid £378 during the period in respect of Trustee indemnity insurance.

8 Staff costs

The Charity had no employees in the current or prior financial period.

9 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

SKRUM

Notes to the Financial Statements for the Period from 1 March 2019 to 31 December 2019

10 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 March 2019	1,020
At 31 December 2019	1,020
Depreciation	
At 1 March 2019	674
Charge for the year	280
At 31 December 2019	954
Net book value	
At 31 December 2019	66
At 28 February 2019	346

11 Debtors

	31 December 2019 £
Accrued income	1,000

12 Creditors: amounts falling due within one year

	31 December 2019 £	28 February 2019 £
Accruals	1,270	4,560

SKRUM

Notes to the Financial Statements for the Period from 1 March 2019 to 31 December 2019

13 Funds

	Balance at 1 March 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General				
General	31,765	23,723	(35,616)	19,872
Restricted funds				
Wates Foundation	10,000	-	(1,150)	8,850
Mercury Pheonix Trust	-	10,000	-	10,000
Atlas Foundation	-	5,000	-	5,000
Spirit of Rugby	-	6,150	(5,182)	968
Total restricted funds	<u>10,000</u>	<u>21,150</u>	<u>(6,332)</u>	<u>24,818</u>
Total funds	<u>41,765</u>	<u>44,873</u>	<u>(41,948)</u>	<u>44,690</u>

The specific purposes for which the restricted funds are to be applied are as follows:

Wates Foundation - this grant is to be spent towards the costs of offering disadvantaged young adults, aged 18/25 from the UK the opportunity to visit SKRUM in Swaziland and act as a volunteer coach. The grant provider approved a variation in spend and during the period £1,150 was spent on freight and customs clearance costs sending out kit, the balance on the fund of £8,850 will be carried forward for use in future periods.

Mercury Pheonix Trust and Atlas Foundation - these grants are to be spent on the HIV/AIDS education and prevention project. No monies were spent during the period and the balances of £10,000 and £5,000 have been carried forward for use in future periods.

Spirit of Rugby - this grant is for the setting up of the Women Just Rugby programme. During the period £5,182 was spent on coaching costs, equality programme expenses and logo designing, the balance of £968 will be carried forward for use in future periods.

SKRUM

Notes to the Financial Statements for the Period from 1 March 2019 to 31 December 2019

	Balance at 1 March 2018 £	Incoming resources £	Resources expended £	Balance at 28 February 2019 £
Unrestricted funds				
<i>General</i>				
General	40,858	79,195	(88,288)	31,765
Restricted funds				
Wates Foundation	10,000	-	-	10,000
Total funds	<u>50,858</u>	<u>79,195</u>	<u>(88,288)</u>	<u>41,765</u>

14 Analysis of net assets between funds

	Unrestricted general funds £	Restricted funds £	Total funds £
Tangible fixed assets	66	-	66
Current assets	21,076	24,818	45,894
Current liabilities	(4,420)	-	(4,420)
Total net assets	<u>16,722</u>	<u>24,818</u>	<u>41,540</u>

15 Related party transactions

During the period the Charity donated funds to SKRUM Swaziland charity which is run by the former founder of SKRUM, who remains closely connected to the SKRUM board. The former founder received an allowance of £1,000 per month for ambassadorial duties carried out on behalf of SKRUM. SKRUM Swaziland applies to SKRUM to fund various expenditure in Swaziland and all decisions on whether to fund this expenditure are made by the Board of Trustees of SKRUM.