

Company registration number: 06505701

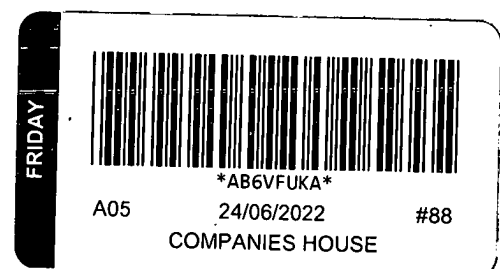
Charity registration number: 1123597

SKRUM

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021



SKRUM

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SKRUM

Reference and Administrative Details

Trustees Mr C P Oliver - Chairman
 Mr R Glanville
 Mrs J Golding
 Mr N Larcombe-Williams
 Mr T Muller-Foster
 Mr C M Forster

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

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 year ended 31 December 2021.

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

2021 has been the most challenging year in SKRUM's history. It would have been impossible to predict the outside effects that have thwarted our work throughout the year. However, the team in Eswatini have done their best to remain positive and ensure SKRUM is offering the most relevant HIV education to our beneficiaries.

The year started in full lockdown due to Covid-19 with schools closed, no team sport permitted and curfews in place. Schools eventually reopened to exam year group pupils in April, whilst other lockdown measures remained in place. SKRUM was granted special permission from the Government to visit schools to conduct our HIV and gender equality awareness programmes, as the pandemic was having a negative impact on HIV infection rates.

In the last week of June, pro-democracy demonstrations took place across Eswatini leading to civil unrest and curfews. Schools were temporarily shut, and we were forced to halt our programme once again. Schools remained closed and curfews in place throughout July and August due to a combination of civil unrest and a rise in covid cases.

SKRUM

Trustees' Report

September brought a period of relative calm and schools began to open again. However, the worst period of civil unrest in recent history came in October with schools a particular target. It became too dangerous for pupils to attend schools which were forced to close again. Many schools were burnt, and pupils injured, during this time.

The situation calmed in November and December with some pupils returning to school prior to the Christmas holidays. We were also finally allowed to return to rugby training in December, with Covid safety measures in place. This period of calm remains and schools fully reopened mid-January 2022.

The disruption to Eswatini children's education over 22 months has had significant knock-on effects. There has been a rise in domestic violence, teenage pregnancy, substance abuse and financial hardship, with many children not returning to school to complete their education. The Eswatini government recognised that 'the rate of teenage pregnancy, sexual abuse, child labour and early child marriages has notably increased since the closure of schools.' All these factors are known to increase HIV infection, especially amongst adolescent and young adult females.

Our research shows that 88% of head teachers believe that girls drop out of school too early, with 95% highlighting teenage pregnancy as a reason for this. All schools we questioned believe there is a need for more training on HIV awareness, gender equality and female health, requesting SKRUM sessions at least once every 6 months. They have also asked us to train their staff on these topics and we are looking at ways to incorporate this into our activity for 2022.

2021 SKRUM Activity

Although our activity was severely restricted this year, we provided the following sessions:

SKRUM HIV Classroom Sessions

1,129 Boys, 1,060 Girls

Umbhoco weNgabisa Female Equality Classroom Sessions

65 Girls

SKRUM Community Sessions

23 participants

Total number of beneficiaries reached - 2,277

During the months when schools were closed and travel restrictions were in place, the SKRUM team conducted extensive research for monitoring and evaluating our programme. We conducted presentations, meetings and telephone interviews with head teachers and guidance teachers in over 150 schools to understand their concerns and how best the SKRUM programme can address these issues.

SKRUM

Trustees' Report

The SKRUM team met with officials from the Ministry of Health, the Ministry of Education and the British High Commission, to discuss gender equality and the need for improved education to address teenage pregnancy and HIV/AIDS infection rates.

We have listened to our stakeholders, including pupils, teachers, and government ministers, about their concerns of the effects of the pandemic on HIV and gender equality. We have adapted the content of our programme to address these concerns, including teenage pregnancy, alcohol and substance abuse, all of which can lead to an increase in HIV infection in young people. We have updated our information leaflets and created HIV awareness posters which we distributed to 192 schools across the Kingdom. For additional awareness we painted Siphos (SKRUM's awareness logo) on 6 new schools.

Teacher Feedback from SKRUM training sessions:

"Children learnt to stop discriminating against one another".

"The session was very helpful as the students could relate to what was being said".

"The teachers were so happy as this education is needed, SKRUM must come again".

"The female equality, health and hygiene session was very interesting for the girls".

"The session was very educational, and the pupils received good life skills".

"No-one else is teaching girls about equality and female health".

"Children were asked about what they had learnt and they remembered that HIV is real and that it is out there".

Financial review

The Charity received donations during the year totalling £25,269. Due to the pandemic events were scaled back and total expenditure during the year amounted to £31,059. At the year end total reserves stood at £19,161.

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 £1,075 which can be considered as free reserves.

Use of volunteers

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

Principal funding sources

The Charity receives its funding from donations and grants.

SKRUM

Trustees' Report

Going concern

During 2020 there were no opportunities to apply for UK Government Covid -19 assistance as all funds raised are used to support the charity in Eswatini. The local Eswatini government did not offer any Covid -19 related support.

Fortunately, some of the grants received during the year had been applied for in the previous year and were still forthcoming. However some of our funders froze payment until it was seen what impact Covid -19 would have on the activities of our charity.

Throughout 2020 SKRUM U.K. were unable to put on any fund-raising events nor did it expect to receive any revenue from school partnership programmes.

In Eswatini, schools were closed from March 2020 and have only recently reopened. There was unrest in the cities as there was no furloughing. The SKRUM team was unable to visit schools and communities to carry out their work in the usual way and therefore the coaches were asked to take all their holiday allowance.

Consideration was given as to whether we should close the charity but it was decided not to do so at that stage as some funding was still being received.

It was decided to cancel the visits of the SKRUM Eswatini CEO which normally provided essential opportunities to raise funds through dinners and school presentations. He was also asked to produce a cost saving plan in view of the pandemic. Subsequently, 2 of the 4 coaches left the charity and outreach work put on hold which meant less costs were needed for motor vehicle maintenance and support activity. The 2 remaining female rugby coaches were put on a 2/3 day week and their salaries reduced accordingly.

Going forward, we are still applying for grants and the SOL Foundation has granted £36,700 towards coaches and running costs to be spread over 3 years at a rate of £12,230 per year commencing in January 2021. The Mercury Phoenix Trust also granted an additional £10,000 to help the charity see its way through this difficult period. We are still applying for grants and are confident that more funds will be forthcoming as we move through 2022, however our income from volunteers, school visits and fundraising continues to be severely affected.

At the year end the Charity had free reserves of £1,075 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

SKRUM Operational Plan 2022

The school year in Eswatini is planned to be 36 weeks. This may be changed by the Ministry of Education, as the summer holidays (6 weeks) may be cancelled. Therefore, the school year will be 42 weeks. Should this happen, our operational plan shall be amended to reflect the changes.

We aim to visit schools during 30 weeks of the year (avoiding the start of each term and exam periods when schools are particularly busy). Our research indicates that the optimum number of participants in HIV awareness session is 40 and that even smaller groups are ideal for the Female Equality sessions in order to ensure the best engagement and outcomes. We have taken this research into account in the figures below.

SKRUM

Trustees' Report

SKRUM HIV/AIDS Sessions

Classroom

Hold 2 classroom sessions per week with 40 pupils per session, selected by the head teacher.

Coaching

Hold 2 introduction to rugby sessions per week with 40 participants, both boys and girls.

SKRUM Umbhoco weNgabisa Female Equality Sessions

Classroom

Hold 2 classroom sessions per week with 20 pupils per session, selected by the head teacher.

Coaching

Hold 2 introduction to rugby sessions per week for girls only, with 20 participants per session.

Total number of pupils receiving classroom or coaching sessions over 30 weeks = 7,200.

Community Sessions

During the school holidays we aim to hold community sessions introducing attendees to the game of rugby and raising awareness of HIV and gender equality. We plan to run 20 Community Sessions during the year with an estimated 30 participants per session. These sessions are open to males and females of all ages.

The total number of beneficiaries reached in community sessions = 750.

Rugby Coaching and Training Workshops

We will identify interested teachers and pupils who wish to learn more about the game of rugby and SKRUM. We will hold 8 one-day World Rugby 'Rugby Ready' coaching workshops at locations throughout the country, 4 of which will be for teachers and 4 for pupils. The aim of these workshops is to encourage more schools to introduce the game of rugby into their activities and to encourage pupils to join their local rugby club.

Inter Schools Tag Rugby Tournaments

Inter Schools Tag Rugby Tournaments will take place in the second half of 2022. Discussions will be held with head teachers and sports teachers to identify interested schools and dates scheduled around the school calendar. Tournaments will be held for both boys and girls.

Train the Teacher

Schools have requested that we include a training session for teachers during our visits. We are currently looking at content and ways to deliver these sessions and aim to introduce Train the Teacher sessions in the second half of the school year. These sessions will allow teachers to incorporate the topics covered into their curriculum, ensuring the key HIV and gender equality messages stay with the children after SKRUM have left.

Awareness and Evaluation

We will continue to raise awareness of HIV/AIDS in Female Equality through the distribution of posters and leaflets in schools and communities and painting Siphos on school walls. We will also continue our discussions with government officials to ensure HIV infection rates, teenage pregnancy and promoting female equality remain high on the agenda. Our monitoring and evaluation programme will remain in place, with questionnaires given to all students and head teachers, to ensure our programme is the best it can be.

The operational plan for 2022 is based in the current situation in Eswatini with schools open, rugby allowed to be played and no restrictions on travelling across the country. However, this is not without risk. We believe that the threat of school closures and restrictions to rugby and travel due to Covid-19 are lower this year than in 2020 and 2021, however there may be further disruption due to civil unrest in 2022, which could affect our operational plan.

SKRUM

Trustees' Report

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.

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 ~~17/06/21~~ and signed on its behalf by:

.....
Mr N Lardombe-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 year. 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 17/06/22 and signed on its behalf by:

.....
Mr N Lardner-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 year ended 31 December 2021 which are set out on pages 10 to 19.

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
PKF-Francis Clark LLP

North Quay House
Sutton Harbour
Plymouth
PL4 0RA

Date: 22/06/2022

SKRUM

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations	3	2,561	22,708	25,269
Total income		2,561	22,708	25,269
Expenditure on:				
Raising funds	4	(6,631)	-	(6,631)
Charitable activities	5	(3,766)	(20,662)	(24,428)
Total expenditure		(10,397)	(20,662)	(31,059)
Net (expenditure)/income		(7,836)	2,046	(5,790)
Net movement in funds		(7,836)	2,046	(5,790)
Reconciliation of funds				
Total funds brought forward		8,911	16,040	24,951
Total funds carried forward	12	1,075	18,086	19,161

	Note	Unrestricted funds £	Restricted funds £	Total Period to 2020 £
Income and Endowments from:				
Donations	3	12,367	11,122	23,489
Total income		12,367	11,122	23,489
Expenditure on:				
Raising funds	4	(11,043)	-	(11,043)
Charitable activities	5	(12,285)	(19,900)	(32,185)
Total expenditure		(23,328)	(19,900)	(43,228)
Net expenditure		(10,961)	(8,778)	(19,739)
Net movement in funds		(10,961)	(8,778)	(19,739)
Reconciliation of funds				
Total funds brought forward		19,872	24,818	44,690
Total funds carried forward	12	8,911	16,040	24,951

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 12.

The notes on pages 12 to 19 form an integral part of these financial statements.

SKRUM

(Registration number: 06505701)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	10	27,341	38,833
Creditors: Amounts falling due within one year	11	<u>(8,180)</u>	<u>(13,882)</u>
Net assets		<u>19,161</u>	<u>24,951</u>
Funds of the charity:			
Restricted income funds			
Restricted Funds		18,086	16,040
Unrestricted income funds			
Unrestricted Funds		<u>1,075</u>	<u>8,911</u>
Total funds	12	<u>19,161</u>	<u>24,951</u>

For the financial year ending 31 December 2021 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 year 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 10 to 19 were approved by the Trustees, and authorised for issue on 17/09/22 and signed on their behalf by:

.....
Mr N Lacombe-Williams
Trustee

The notes on pages 12 to 19 form an integral part of these financial statements.

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Notes to the Financial Statements for the Year Ended 31 December 2021

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)). 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.

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Notes to the Financial Statements for the Year Ended 31 December 2021

Going concern

During 2020 there were no opportunities to apply for UK Government Covid -19 assistance as all funds raised are used to support the charity in Eswatini. The local Eswatini government did not offer any Covid -19 related support.

Fortunately, some of the grants received during the year had been applied for in the previous year and were still forthcoming. However some of our funders froze payment until it was seen what impact Covid - 19 would have on the activities of our charity.

Throughout 2020 SKRUM U.K. were unable to put on any fund-raising events nor did it expect to receive any revenue from school partnership programmes.

In Eswatini, schools were closed from March 2020 and have only recently reopened. There was unrest in the cities as there was no furloughing. The SKRUM team was unable to visit schools and communities to carry out their work in the usual way and therefore the coaches were asked to take all their holiday allowance.

Consideration was given as to whether we should close the charity but it was decided not to do so at that stage as some funding was still being received.

It was decided to cancel the visits of the SKRUM Eswatini CEO which normally provided essential opportunities to raise funds through dinners and school presentations. He was also asked to produce a cost saving plan in view of the pandemic. Subsequently, 2 of the 4 coaches left the charity and outreach work put on hold which meant less costs were needed for motor vehicle maintenance and support activity. The 2 remaining female rugby coaches were put on a 2/3 day week and their salaries reduced accordingly.

Going forward, we are still applying for grants and the SOL Foundation has granted £36,700 towards coaches and running costs to be spread over 3 years at a rate of £12,230 per year commencing in January 2021. The Mercury Phoenix Trust also granted an additional £10,000 to help the charity see its way through this difficult period. We are still applying for grants and are confident that more funds will be forthcoming as we move through 2022, however our income from volunteers, school visits and fundraising continues to be severely affected.

At the year end the Charity had free reserves of £1,075 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.

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.

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Notes to the Financial Statements for the Year Ended 31 December 2021

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.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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.

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.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

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.

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.

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Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted General funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	2,561	-	2,561	2,367
Grants, including capital grants;				
Grants from other charities	-	22,708	22,708	21,122
	<u>2,561</u>	<u>22,708</u>	<u>25,269</u>	<u>23,489</u>

4 Expenditure on raising funds

	Unrestricted General funds £	Total 2021 £	Total 2020 £
Fundraising costs	6,631	6,631	10,977
Depreciation, amortisation and other similar costs	-	-	66
	<u>6,631</u>	<u>6,631</u>	<u>11,043</u>

5 Expenditure on charitable activities

	Unrestricted General funds £	Restricted funds £	Total 2021 £	Total 2020 £
Education of physical health	1,701	20,662	22,363	29,550
Governance costs	2,065	-	2,065	2,635
	<u>3,766</u>	<u>20,662</u>	<u>24,428</u>	<u>32,185</u>

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Analysis of governance and support costs

Governance costs

	Unrestricted General funds £	Total 2021 £	Total 2020 £
Independent Examiner			
Independent examiner's costs	1,440	1,440	1,410
Independent examiner's other costs	550	550	1,023
Trustees' remuneration and expenses	-	-	120
Allocated support costs	75	75	82
	<u>2,065</u>	<u>2,065</u>	<u>2,635</u>

7 Trustees' remuneration and expenses

No Trustees nor any persons connected with them, have received any remuneration from the Charity during the period (2020 - £nil).

No trustees have received any reimbursed expenses or any other benefits from the charity during the year (2020 - £nil).

The Charity paid £383 (2020: £383) 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.

10 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>27,341</u>	<u>38,833</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,680	1,650
Deferred income	<u>6,500</u>	<u>12,232</u>
	<u>8,180</u>	<u>13,882</u>

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General				
General	8,911	2,562	(10,398)	1,075
Restricted funds				
Wates Foundation	5,050	-	(2,440)	2,610
Mercury Pheonix Trust	1,750	10,000	(1,750)	10,000
Atlas Foundation	8,000	476	(3,000)	5,476
SOL	-	12,232	(12,232)	-
Spirit of Rugby	1,240	-	(1,240)	-
Total restricted funds	16,040	22,708	(20,662)	18,086
Total funds	24,951	25,270	(31,060)	19,161

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 £2,440 was spent on monitoring and evaluation, the balance on the fund of £2,610 will be carried forward for use in future periods.

Mercury Phoenix Trust and Atlas Foundation - these grants are to be spent on the HIV/AIDS education and prevention project, and associated running costs. The balances of £10,500 and £8,000 were carried forward from last year. During the year, £10,000 was received from the Mercury Phoenix Trust and £12,863 was spent, the balance of £15,476 will be carried forward for use in future periods.

Spirit of Rugby - this grant is for the setting up of the Women Just Rugby programme. The balance of £1,240 was carried forward from last year and fully spent during the year.

SOL Foundation - this grant was received last year for use in the current year to be spent on the HIV/AIDS education and prevention project. The grant was fully spent in the year.

SKRUM

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General				
General	19,872	12,367	(23,328)	8,911
Restricted				
Wates Foundation	8,850	-	(3,800)	5,050
Mercury Pheonix Trust	10,000	-	(8,250)	1,750
Atlas Foundation	5,000	5,000	(2,000)	8,000
Spirit of Rugby	968	6,122	(5,850)	1,240
Total restricted funds	24,818	11,122	(19,900)	16,040
Total funds	44,690	23,489	(43,228)	24,951

13 Analysis of net assets between funds

	Unrestricted General fund £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	9,255	18,086	27,341
Current liabilities	(8,180)	-	(8,180)
Total net assets	1,075	18,086	19,161

	Unrestricted General fund £	Restricted funds £	Total funds at 31 December 2020 £
Current assets	22,793	16,040	38,833
Current liabilities	(13,882)	-	(13,882)
Total net assets	8,911	16,040	24,951

14 Related party transactions

During the year 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 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.