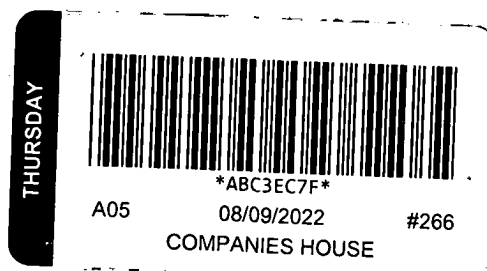


COMPANY REGISTRATION NUMBER: 06396310  
CHARITY REGISTRATION NUMBER: 1122693

**AFC Bournemouth Community Sports Trust**  
**Company Limited by Guarantee**  
**Financial Statements**  
**30 November 2021**



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**ELLIOTT BUNKER LTD**  
Chartered accountants & statutory auditor  
61 Macrae Road  
Ham Green  
Bristol  
BS20 0DD

# **AFC Bournemouth Community Sports Trust**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 30 November 2021**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 November 2021.

## **Reference and administrative details**

<b>Registered charity name</b>	AFC Bournemouth Community Sports Trust
<b>Charity registration number</b>	1122693
<b>Company registration number</b>	06396310
<b>Principal office and registered office</b>	61 Macrae Road Pill Bristol BS20 0DD

## **The trustees**

Louise Clarke  
Andrew Charles Dayus  
Glenn Gosden  
Jeffery Anthony Mostyn

## **Auditor**

Elliott Bunker Ltd  
Chartered accountants & statutory auditor  
61 Macrae Road  
Ham Green  
Bristol  
BS20 0DD

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 November 2021**

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#### **Structure, governance and management**

##### **Governing document**

AFC Bournemouth Community Sports Trust is a charitable company limited by guarantee, incorporated on October 11, 2007 and registered as a charity on February 8, 2008. The company was established under a Memorandum of Association and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

##### **Appointment of trustees**

The trustees who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 2. New trustees are appointed upon the recommendation of existing trustees. One third of the trustees must retire at each annual general meeting and offer themselves for re-election.

##### **Risk management**

The trustees have identified and considered the main risks to which the Trust is exposed and have taken the necessary steps to mitigate and manage these risks on a regular basis.

##### **Organisational structure**

Day to day responsibility for the provision of services rests with the head of the Community Sports Trust, Steve Cuss, a qualified FA and UEFA coach. He is supported by Senior Managers Andrew Battison and Luke Simpson. All administration is undertaken by Anne Cuss.

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 November 2021**

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#### **Objectives and activities for the public benefit**

The Trust's objective is the promotion of community participation in healthy recreation, in particular by the provision of facilities for the playing of football. The aim is to help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society. Also, to provide or assist in the provision of sporting and recreational facilities for the public of Bournemouth and surrounding areas without reference to race, religion and belief, sex, disability, nationality, ethnic or national origin or social background, with the object of improving their conditions of life. The trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The Trust is supported and many of its projects are funded by the Premier League Charitable Fund.

It actively supports both the local community and AFC Bournemouth, providing everyone with the opportunities to get involved in its activities. It uses the power of football to deliver inspirational, progressive and professional initiatives which follow the accessible, stylish and friendly values of the Club and which maximise opportunities for local talent and make a positive, real and lasting difference to that community.

The Community Sports Trust is the 'charitable arm' of AFC Bournemouth, operating in the local community including Bournemouth, Christchurch and Poole, and is the number one deliverer of sport development across Dorset and Hampshire. It was formed in 2001 from AFC Bournemouth Football in the Community and continues to have a close working relationship with the football club delivering over 100 sessions a week, to a wide variety of children and adults of all ages and abilities and reaching over 4,000 people weekly.

It offers a wide range of football and multi-sport sessions which are designed to meet the needs and requirements of all participants whilst working towards the four main themes: Sports Participation, Health and Well-being, Education and Sports Inclusion.

#### **Sports Participation**

The Trust offers weekly coaching sessions to a variety of different age groups from 1 to the over 50s. Sessions are run in several locations across Bournemouth, Poole and the wider areas.

##### **Mini Cherries**

Mini-Cherries is a twice weekly toddler football session, which aims to help children learn the basic principles of play such as sharing and communication, along with improving their basic motor skills; balance and coordination. The most important part of the Mini-Cherries session is the introduction to football for children aged 1-3 years old and enjoyment for learning the game.

##### **Minikickers**

Minikickers is one of the more popular weekly sessions, reaching over 200 children a week at the Vitality Stadium alone. The sessions which last an hour invite children to join in and learn new skills through dribbling games, shooting drills and small-sided matches.

##### **Women and Girls Football**

The Trust continues to run the AFC Bournemouth Girls and Womens teams, and following the successes of previous seasons, is pleased to be offering competitive opportunities to both girls and women in six squads. The successful girls-only football coaching programme which has been running for over three seasons at the Vitality Stadium and The Bourne Academy have been extended to Verwood and Brockenhurst College. Girls Development Sessions The Trust is committed to improving the confidence and development of female footballers, and offers weekly Girls Development sessions. The sessions take place on the astro-pitches at the AFC Bournemouth Vitality Stadium. The girls take part in sessions which are aimed at learning new skills, match

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# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 30 November 2021**

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related plays and small-sided games.

#### **Premier League Girls**

The Premier League Girls programme is a girls only football initiative which provides the opportunities to play football in a fun and safe environment. The Premier League funded project has enabled the Trust to engage with an average of 200 girls during these sessions over the past two seasons. Premier League Kicks The Premier League Kicks programmes continues to expand now offering free football sessions in Bournemouth, Poole, Christchurch, Brockenhurst and Verwood. The popular AFC Bournemouth Community Sports Trust project offers free football and additional opportunities to over 1000 young people locally a year. The project encourages young people to get involved in playing sports in the evenings and at weekends, which sees them benefit from a healthier lifestyle, improved well-being and most importantly offers them a safe environment to enjoy themselves and have fun with friends. The Premier League Kicks project offers sessions to mixed groups, as well as a girls only evening session. Sessions for children aged 8-13 years old are coached sessions, whereas sessions for those aged 14+ are tournament style sessions.

#### **Extra-Curricular Coaching and School Clubs**

The Trust has a successful long-standing partnership with many schools within the local area to deliver extra-curricular sessions aimed at both boys and girls, and hosts three main clubs: Breakfast Club, which runs an hour before school, Lunchtime Club that runs during school lunchtimes, and the very popular After School Club. The clubs typically run once a week for the entire term, and include coaching sessions on passing, control, dribbling and shooting, which are combined with fun games, small competitions and small sided matches.

#### **Bournemouth University**

Bournemouth University continues to support the Trust, maintaining long established links which began while the football club competed in League 1. In particular it supports the development of girls' football in Dorset as the main partner of the under-10, under-12, under-14 and under-16 AFC Bournemouth girls' teams. It also remains a Junior Cherries partner and members of this popular club for younger fans are invited to attend special events at the university with an educational aspect. The University's men's and women's teams continue to benefit from professional coaching from the Trust.

#### **Soccer Schools**

AFC Bournemouth Community Sports Trust host popular Soccer School sessions every school holiday across Bournemouth and Christchurch, Purbeck and Blandford. The Bournemouth and Christchurch sessions are supported by CMP Print, Purbeck is sponsored by B. Curtis LTD and The Italian Kitchen and Blandford sessions are supported by J&G Environmental. The sessions are aimed at boys and girls aged 7-14 years old, not including Minikickers Soccer Schools which are aimed at boys and girls aged 4-6 years old. All sessions are targeted at children of any ability and include a fun warm up, with skill games, penalty competitions and small-sided matches. All Soccer Schools are run and delivered by qualified and experienced football coaches who have all completed up to date safeguarding and emergency aid qualifications. All staff are also DBS checked.

#### **Veteran Cherries**

This project, supported and funded by the Royal British Legion enables the Trust to reach out and engage with veterans of all ages who are in need support. A range of services appropriate to the stage of life of the veterans we are working with are provided, including regular 'mens shed' activities where we provide a friendly and inspiring venue (our stadium) for veterans to get together and talk openly about issues that are bothering them. A range of sporting and physical activity sessions specifically for veterans are also available, including general health and fitness sessions, walking football, health walks and sessions around mobility exercises and falls prevention for older veterans. For veterans of working age we will also work with them to develop their skills and qualifications with regards sports coaching and provide meaningful work placements and opportunities that support veterans gain employment in this rewarding area of work. Throughout the project we will have a strong focus on improving the mental health of veterans and will deliver a range of modules designed to empower

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 30 November 2021**

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veterans to better look after themselves. All activities will be led by our qualified and experienced staff.

#### **Walking Football**

The Trust runs weekly Walking Football coaching sessions in partnership with Care South. Walking Football is a version of the popular sport, with a few small rule changes. One of the most important changes being that it must be played at a walking pace. These sessions are offered to both men and women aged 50+ and encourage them to keep fit and healthy without playing an especially competitive or demanding sport. Linked Clubs Initiative The Trust runs a successful Linked Clubs scheme with a select group of local football clubs. The Linked Club initiative sees AFC Bournemouth Community coaches work alongside the local football clubs to deliver sessions to players, and also invite coaches to receive bespoke Coach Education and Continued Professional Development sessions throughout the season. Teams also have the opportunity to attend sessions and have a tour of the facilities at the Vitality Stadium. Furthermore, the Trust runs specific training sessions for the team and also host Soccer Schools aimed at the Club's players and friends. This is a great opportunity for clubs to add to their current remit of providing football to their local community.

#### **Birthday Parties**

The Trust offers birthday parties at the Vitality Stadium on non-matchdays.

#### **Education**

##### **Premier League Primary Stars**

Premier League Primary Stars uses the power of sport of AFC Bournemouth and the Premier League to inspire children to learn, be active and develop important life skills. The Trust's programme offer schools a six-week PE programme which focuses specifically on different areas of football, with all lessons named after Cherries' players. All lessons follow the National Curriculum and also have an underlying tone of respect, as we encourage fairness and equality from all pupils during the lessons. Lesson plans are provided for teachers to aid their understanding of delivering football for PE. The Trust's programme not only provides schools with football themed PE delivery, but the offer is extended to include: " PSHE workshops" Tours of the Vitality Stadium

##### **" Football Festivals and Competitions**

" Opportunities to participate in the Premier League Schools Tournament (Under-11 Age Group)" Teacher Continued Professional Development Opportunities

The programme is currently offered to schools in Bournemouth, Poole and East Dorset, with different levels of package available to each school.

#### **Schools Projects**

The Trust offers four unique educational workshops to schools in Dorset. The workshops look at key themes; Healthy Lifestyles, Respect, Road Safety, Internet Safety and Rail Safety and can be tailored to be suitable for both Primary and Secondary Schools. Lasting an hour, the educational workshops aim to encourage the children and young people to think about the topic in more depth through an interactive lesson.

#### **Healthy Lifestyles**

The main objective of the Healthy Lifestyle workshop is to educate young people on the importance of maintaining a healthy lifestyle, through diet and exercise. The popular lessons aim to make children and young people more aware of the food they are eating and looks at the Eatwell plate, the five main food groups and also nutrients, minerals and vitamins whilst teaching their role within the human body. The lesson also asks the young people to consider the healthy lifestyle of a professional footballer, and compare their diet to exercise, whilst also asking the young people to design their own meal for a Premier League footballer. The workshops are supported by Trethowans Solicitors.

#### **Respect and citizenship**

The Respect workshop embraces young people's love for football and uses examples from the Premier League

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# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 30 November 2021**

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and AFC Bournemouth to help encourage and promote positive behaviour. The lessons touch on both respectful and disrespectful behaviours in everyday life, before taking a more in-depth look at respect within football, illustrated through presentations and videos. Project sponsor, Goadsby, have also created workshop booklets which are given to Primary School pupils to aid their learning within the subject. The booklets include fun activities and games, whilst also showing examples of how we can show respect in Football. The lesson encourages the pupils to share ideas within small group discussion, whilst inspiring them to demonstrate positive and respectful behaviours within the classroom.

#### **Connect with care - Internet safety**

The Connect with Care - Internet Safety workshop is a popular workshop which is delivered to local schools, with the support of IT Support Business. It aims to educate young people about how to remain safe whilst using the internet.

The indoor classroom-based lesson addresses the children and young people's most common uses of the internet and explores how different applications and websites can be used. This aspect of the lesson touches on privacy, and what should and should not be included in profiles on social media and gaming websites. Discussions are encouraged within small groups, as the children and young people look at the differences between personal and non-personal information and talk about the implications of sharing personal information. The workshops also use a video which looks at the dangers of having an open profile on the internet. To conclude, the lesson looks at prevention methods and privacy settings, and what websites offer within this area.

#### **Soccer Safety School**

The Soccer Safety School lessons were designed to help educate children and young people how to be safe when travelling within the local community. The workshops look closely at travelling using a variety of different methods, including; buses, cars, cycling and on foot, identifying the do's and don'ts in certain situations. The lesson uses illustrations and videos to help the young people identify hazards, and encourages discussions around this.

#### **Rail Safety**

The Trust works in partnership with Network Rail to educate school children around staying safe when using trains, and around train lines. The lessons use group work and small quizzes to encourage the children to think about times when they would have used the train lines and promote positive thinking on rail safety. One section of the lesson focuses on railway signs and signals, and the importance of adhering to these, before finally looking at trespassing on railway lines and the dangers involved in this.

#### **Football Education Programme - College Offer**

The Trust, in partnership with SCL, is proud to be offering an alternative education pathway for 16 - 19-year olds. The Football Education Programme is tailored for those looking to enhance their footballing skills whilst developing an outstanding knowledge of sport. The daily course takes place at St. Aldhelms Academy, Poole, where we utilise excellent ICT facilities, a Gym, Sports Hall and grass pitches. Regardless of the previous academic achievements of the student, we provide an outstanding learning environment for all to strive and fulfil their potential. Aims: " Enter employment into the sport and active leisure sector or to progress to higher or further education " Gain and develop essential skills that are valued by employers and higher and further education institutions " Develop knowledge and understanding of the vocational sector

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#### **Football provision**

Our players train or play every day during the week by using the following structure: Monday: Strength and conditioning

Tuesday: Shape and Pattern/ position specific work

Wednesday: Gameday

Thursday: Technical practice/recovery

Friday: Futsal

On Wednesdays players are involved in matches against teams from the National Football Youth League

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# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 30 November 2021**

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(NFYL), representing AFC Bournemouth and playing against other Premier League and Football league clubs throughout the country.

The Trust also offers exciting opportunities for young, talented, female football enthusiasts to combine academic studies with a comprehensive Football Development Programme based at Brockenhurst College. The academic curriculum can be tailored to match educational potential with a range of A Levels and a BTEC National Diploma in Sport on offer. If required students can also complete their Maths and English GCSEs.

Our Female Elite Player Programme provides access to high quality coaching and football education with a range of sessions available each day including team sessions, 1 to 1's and recovery/gym-based sessions. Extra support is provided through massage and strength and conditioning support. Students on the programme will compete in a fixtures schedule on Wednesdays as part of the National College League against other professional clubs and friendly matches throughout the season.

#### **Premier League Enterprise Challenge**

The Premier League Enterprise Challenge is an annual business challenge, which the Trust has been delivering over the past three seasons. The PL Enterprise aims to inspire young people to engage positively in education and raise awareness of the world of work and business. The Trust has been able to offer this Challenge to six local secondary schools over the previous three years, as they have worked towards the business challenge set by the Premier League. The Challenge sees the Trust host a Club Heat to select a representative team, who then attend one of six regional "play-offs" against other Premier League Clubs. The winners of each play-off then represent their club in the Premier League Enterprise Challenge Final.

#### **Apprenticeships**

The Trust offers a unique opportunity for 16-18-year olds to gain coaching experience and participate in an 'Activity Leadership Apprenticeship'. During the year-long apprenticeship, as well as working within the local community alongside the coaches within the Community Sports Trust, apprentices are required to complete assignments, working towards a City & Guilds/NVQ in Active Leadership. A successful first year on the apprenticeship scheme provides the opportunity to progress onto a second year, then future jobs with the Community Sports Trust.

#### **Europartner**

The Trust has been successfully running a unique football coaching programme for German Exchange students when they visit Bournemouth for over 6 years, and annually sees approximately 350 young German students. The programme consists of English lessons, with football coaching alongside. Typically, the students are between 12 and 17 years old and will take part in two weeks' worth of coaching sessions.

#### **Health and Well-being**

##### **Care South**

The Trust and Care South have been working in partnership successfully for over 3 seasons. The partnership encompasses two main activities: The Extra Time project and Chair Football. The Extra Time project involves Trust coaches visiting the various Care South care home across Bournemouth, Poole, Christchurch and other Dorset locations. As part of the interaction with the residents the coaches take part in various activities; including sharing AFC Bournemouth memories through photos and various other items of memorabilia. A crucial part of the Trust's visit to the homes is the Chair Football activity. The coaches also lead the sessions through encouraging the participants to pass the ball around the room, whilst remaining seated. To build on the session, obstacles and goals are added, which also replicates more common football practises. . **Goals - The**

##### **Cherries Fit Challenge**

The Trust is looking for males aged 35+ to step forward and take part in the exciting initiative that is, Goals - The Cherries Fit Challenge! Goals has been launched in partnership with Live Well Dorset to run as a diet and exercise programme based at the Vitality Stadium. The course runs in blocks of ten weeks. The scheme aims to help participants not only lose weight and drop their body fat percentage, but also to transform their diet and

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# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 30 November 2021

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exercise regime for the better. The different sessions look at a variety of different exercises, from gym work and football to aerobic exercises. Routine weigh-ins and skin fold tests will also be available to help keep the participants on target throughout the programme.

Participants must be male and aged over 35, they must also be able to commit to a weekly hour and a half Thursday session.

#### **Female Goals**

The Trust also hosts weekly fitness sessions for all girls and women aged 16+. The weekly sessions take place The Bourne Academy School, inside the sports hall, and offer girls and women aged 16+ the chance to get fit and workout under the guidance of Star Performance.

#### **Social Inclusion**

##### **Disability Football**

The Trust is committed to ensuring that everybody has the opportunity to play football and attend a session designed to meet their needs. Thanks to the Premier league and BT disability fund, a disability programme has been developed which offers a range of competitive and recreational sport opportunities as well as ensuring that all programmes run by the Trust are accessible and inclusive for all.

##### **Turn up and play**

There are plenty of turn up and play opportunities for both adults and children with disabilities, throughout the week in Bournemouth and Poole:

Reach - Mental Health  
Downs Syndrome specific  
Hearing impaired  
Pan disabilities  
Disability kicks  
Cerebral palsy specific  
Frame football  
Power chair

#### **Schools**

The Partnered Schools Scheme provides six weeks free coaching in schools. The offer covers PE lessons, lunch clubs or after school clubs, free of charge to main-stream schools with SEND pupils or SEND specialist schools. It also offers additional resources alongside CPD opportunities for teaching staff.

#### **Teams**

**FA Talent Hub** - The Talent Hub teams are part of the FA Pathway, and offer talented individuals with Hearing Impairments, Cerebral Palsy or Visual Impairments the opportunity to play football at an elite level. **Powerchair** - There are two Powerchair Football teams, who represent AFC Bournemouth in their respective competitions. One team plays in the South East Regional Powerchair Football League, whilst the other plays in the WFA National Championships and both teams compete in the WFA Cup. **Ability Counts** - Ability Counts Senior and Youth teams compete in the Saints Foundation Pan-Disability Leagues. Representing AFC Bournemouth in competitive and participation leagues, are teams at aged Under-12, Under-16 and Senior-Level. All Ability Counts teams are supported by Cathedral City. The programme sees us work closely with a variety of key partners in the community such as the local authority and specialist schools to develop and implement a specifically designed programme of impairment specific and pan disability sport to get as many people as possible engaged in sport

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# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 30 November 2021**

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##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### **Achievements and performance**

The trustees consider that the charities achievements and activities have been covered in detail within the Objectives and activities section.

##### **Financial review**

The net income for the year amounted to £203,246 which together with the accumulated funds brought forward leave funds of £669,712 to be carried forward.

##### **Reserves**

It is the policy of the charity to maintain unrestricted funds to the level required to provide sufficient funds to cover administration costs.

##### **Trustees' responsibilities statement**

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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# **AFC Bournemouth Community Sports Trust**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 November 2021**

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## **Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 31 July 2022 and signed on behalf of the board of trustees by:



Glenn Gosden  
Trustee

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of AFC Bournemouth Community Sports Trust**

**Year ended 30 November 2021**

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#### **Opinion**

We have audited the financial statements of AFC Bournemouth Community Sports Trust (the 'charity') for the year ended 30 November 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 November 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of AFC Bournemouth Community Sports Trust (continued)**

**Year ended 30 November 2021**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
  - the financial statements are not in agreement with the accounting records and returns; or
  - certain disclosures of trustees' remuneration specified by law are not made; or
  - we have not received all the information and explanations we require for our audit.
-

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of AFC Bournemouth Community Sports Trust** *(continued)*

**Year ended 30 November 2021**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### **Limitations to the ability of the audit to detect fraud or breaches of laws and regulation**

Owing to the inherent limitation of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as this may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement, and therefore we are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations. A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
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# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of AFC Bournemouth Community Sports Trust** *(continued)*

**Year ended 30 November 2021**

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicolas Michael FCA (Senior Statutory Auditor)

For and on behalf of  
Elliott Bunker Ltd  
Chartered accountants & statutory auditor  
61 Macrae Road  
Ham Green  
Bristol  
BS20 0DD

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31 July 2022

# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
<b>Income and endowments</b>					
Grants, awards and donations	5	262,414	710,851	973,265	939,846
Charitable activities	6	306,268	—	306,268	170,643
Other charitable activities	7	11,798	—	11,798	26,241
Investment income	8	86	—	86	73
Other income	9	197,833	—	197,833	184,813
<b>Total income</b>		<u>778,399</u>	<u>710,851</u>	<u>1,489,250</u>	<u>1,321,616</u>
<b>Expenditure</b>					
Expenditure on charitable activities	10,11	484,891	627,706	1,112,597	1,012,989
<b>Total expenditure</b>		<u>484,891</u>	<u>627,706</u>	<u>1,112,597</u>	<u>1,012,989</u>
<b>Net income and net movement in funds</b>		<u>293,508</u>	<u>83,145</u>	<u>376,653</u>	<u>308,627</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		863,255	115,083	978,338	669,712
<b>Total funds carried forward</b>		<u>1,156,763</u>	<u>198,228</u>	<u>1,354,991</u>	<u>978,339</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 18 to 31 form part of these financial statements.



# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

## Statement of Financial Position

30 November 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	17	51,496	13,662
<b>Current assets</b>			
Debtors	18	161,235	111,076
Cash at bank and in hand		1,198,598	901,960
		<u>1,359,833</u>	<u>1,013,036</u>
<b>Creditors: amounts falling due within one year</b>	19	56,338	48,359
<b>Net current assets</b>		<u>1,303,495</u>	<u>964,677</u>
<b>Total assets less current liabilities</b>		<u>1,354,991</u>	<u>978,339</u>
<b>Net assets</b>		<u>1,354,991</u>	<u>978,339</u>
<b>Funds of the charity</b>			
Restricted funds		198,228	115,084
Unrestricted funds		1,156,763	863,255
<b>Total charity funds</b>	22	<u>1,354,991</u>	<u>978,339</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2022, and are signed on behalf of the board by:



Glenn Gosden  
Trustee

The notes on pages 18 to 31 form part of these financial statements.

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 30 November 2021

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net income	376,653	308,627
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,415	4,554
Other interest receivable and similar income	(86)	(73)
Interest payable and similar charges	2,291	1,290
Accrued income	(5,360)	(15,907)
Other operating cash flow adjustment	349	1
<i>Changes in:</i>		
Trade and other debtors	(50,159)	21,055
Trade and other creditors	13,339	(88,548)
Cash generated from operations	340,442	230,999
Interest paid	(2,291)	(1,290)
Interest received	86	73
Net cash from operating activities	<u>338,237</u>	<u>229,782</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(41,599)	—
Net cash used in investing activities	<u>(41,599)</u>	<u>—</u>
<b>Net increase in cash and cash equivalents</b>	296,638	229,782
<b>Cash and cash equivalents at beginning of year</b>	901,960	672,178
<b>Cash and cash equivalents at end of year</b>	<u>1,198,598</u>	<u>901,960</u>

The notes on pages 18 to 31 form part of these financial statements.

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 30 November 2021**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 61 Macrae Road, Pill, Bristol, BS20 0DD.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We can confirm that there are no such critical estimates and judgements.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

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Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Equipment	- 25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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#### 4. Limited by guarantee

The Trust is a Company Limited by Guarantee and has no share capital. In the event of the charity being wound up the limit in respect of the guarantee is limited to £10.

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

#### 5. Grants, awards and donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Other donations	6,258	–	6,258
AFCB - Local Projects	–	87,900	87,900
Vitality	–	–	–
FA	9,800	–	9,800
Football Foundation	4,700	–	4,700
Kamm Plant	–	–	–
Groundwork	–	–	–
Goadsby	6,000	–	6,000
Network Rail	2,500	–	2,500
Dorset Police and Crime Commissioner	10,000	–	10,000
Bournemouth, Christchurch and Poole Council	24,708	–	24,708
Peter Harrison	4,000	–	4,000
Dorset Council	13,450	–	13,450
<b>Grants</b>			
PL Capability Status	–	–	–
PL Kicks and Kicks Discretionary	–	291,666	291,666
PI Primary Stars	–	116,667	116,667
PL Girls & Women	–	13,555	13,555
PL Changemakers	–	1,500	1,500
PL Core Funding	90,000	–	90,000
PL/BT Disability project	–	–	–
The Mitre Group	–	–	–
PL Health	–	91,000	91,000
PL Club Liaison	–	–	–
PL Next Generation Coaches	–	58,396	58,396
FL Core Funding	24,164	–	24,164
PL Secondary Schools	–	50,167	50,167
NCS Football League funding	66,659	–	66,659
<b>Sponsorship</b>			
Powerchair	175	–	175
	<u>262,414</u>	<u>710,851</u>	<u>973,265</u>

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

#### 5. Grants, awards and donations *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Other donations	1,150	–	1,150
AFCB - Local Projects	–	88,262	88,262
Vitaility	10,000	–	10,000
FA	6,010	–	6,010
Football Foundation	2,650	–	2,650
Kamm Plant	17,450	–	17,450
Groundwork	3,600	–	3,600
Goadsby	5,002	–	5,002
Network Rail	–	–	–
Dorset Police and Crime Commissioner	–	–	–
Bournemouth, Christchurch and Poole Council	–	–	–
Peter Harrison	–	–	–
Dorset Council	–	–	–
<b>Grants</b>			
PL Capability Status	201,250	–	201,250
PL Kicks and Kicks Discretionary	–	173,334	173,334
PI Primary Stars	–	83,333	83,333
PL Girls & Women	–	31,844	31,844
PL Changemakers	–	–	–
PL Core Funding	33,250	–	33,250
PL/BT Disability project	–	21,500	21,500
The Mitre Group	1,500	–	1,500
PL Health	–	65,000	65,000
PL Club Liaison	–	15,000	15,000
PL Next Generation Coaches	–	41,712	41,712
FL Core Funding	14,000	–	14,000
PL Secondary Schools	–	66,833	66,833
NCS Football League funding	56,407	–	56,407
<b>Sponsorship</b>			
Powerchair	759	–	759
	<u>353,028</u>	<u>586,818</u>	<u>939,846</u>

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
SCL Education Football - Education program	109,685	109,685	90,190	90,190
Bournemouth University - coaching	1,448	1,448	3,960	3,960
School coaching - including lunch, after school clubs and PPA	99,217	99,217	29,986	29,986
Soccer schools - including summer schools	65,194	65,194	24,700	24,700
Other Coaching	30,724	30,724	21,807	21,807
	<u>306,268</u>	<u>306,268</u>	<u>170,643</u>	<u>170,643</u>

#### 7. Other charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Birthday parties	1,985	1,985	3,472	3,472
Mini Kickers	—	—	10,539	10,539
Women and Girls Football subscriptions	9,813	9,813	12,230	12,230
	<u>11,798</u>	<u>11,798</u>	<u>26,241</u>	<u>26,241</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	86	86	73	73

#### 9. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income - Paypal	—	—	434	434
Other income - Satellite & linked clubs	—	—	7,500	7,500
Other income - Job retention scheme funding	197,833	197,833	176,879	176,879
	<u>197,833</u>	<u>197,833</u>	<u>184,813</u>	<u>184,813</u>



# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

## Notes to the Financial Statements (continued)

Year ended 30 November 2021

### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Salaries and wages	234,831	549,323	784,154
Staff training	20,279	855	21,134
Coaching fees	2,842	11,365	14,207
DBS checks	715	–	715
Motor and travel	19,156	4,907	24,064
Coach and minibuss hire	(5,656)	8,875	3,220
Prizes and trophies	–	235	235
Catering	7,179	1,027	8,207
Venue hire	41,756	43,698	85,454
Kit and equipment	2,918	1,928	4,846
Affiliation and licenses	1,366	2,449	3,815
Local projects	–	–	–
Support costs	159,505	3,044	162,546
	<u>484,891</u>	<u>627,706</u>	<u>1,112,597</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Salaries and wages	75,894	672,866	748,760
Staff training	8,607	421	9,027
Coaching fees	1,260	6,590	7,850
DBS checks	667	–	667
Motor and travel	11,982	2,002	13,984
Coach and minibuss hire	1,095	1,753	2,848
Prizes and trophies	616	30	646
Catering	2,340	28	2,369
Venue hire	31,881	27,799	59,680
Kit and equipment	167	349	516
Affiliation and licenses	2,030	1,194	3,224
Local projects	2,602	–	2,602
Support costs	150,892	9,924	160,816
	<u>290,033</u>	<u>722,956</u>	<u>1,012,989</u>

### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Salaries and wages	784,154	–	784,154	748,760
Staff training	21,134	–	21,134	9,027
Coaching fees	14,207	–	14,207	7,850
DBS checks	715	–	715	667
Motor and travel	24,064	–	24,064	13,984

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 November 2021

Coach and minibus hire	3,220	—	3,220	2,848
Prizes and trophies	235	—	235	646
Catering	8,207	—	8,207	2,369
Venue hire	85,454	—	85,454	59,680
Kit and equipment	4,846	—	4,846	516
Affiliation and licenses	3,815	—	3,815	3,224
Local projects	—	—	—	2,602
Support costs	—	145,088	145,088	143,344
Governance costs	—	17,458	17,458	17,472
	<u>950,051</u>	<u>162,546</u>	<u>1,112,597</u>	<u>1,012,989</u>

#### 12. Analysis of support costs

##### Analysis of support costs

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Administration salaries	51,417	—	51,417	52,457
Staff pensions	13,252	—	13,252	13,164
Telephone	8,049	—	8,049	10,353
Bank charges	2,291	—	2,291	1,290
Sundries	4,952	2,862	7,814	6,852
Advertising, printing and stationery	2,576	—	2,576	2,443
Internet	338	—	338	355
Computer and software	3,608	—	3,609	2,100
Vehicle leasing	7,742	—	7,742	7,735
Depreciation and loss on disposals	3,236	180	3,416	4,554
Insurance	6,951	—	6,951	7,091
Classroom and office rent	29,350	—	29,350	27,299
Rates	1,919	—	1,919	2,242
Electricity	2,638	—	2,638	2,461
Cleaning	3,724	—	3,724	2,948
	<u>142,043</u>	<u>3,042</u>	<u>145,086</u>	<u>143,344</u>
Governance costs				
Audit and accountancy	13,033	—	13,033	12,043
Legal and consultancy fees	4,427	—	4,427	5,429
	<u>159,503</u>	<u>3,042</u>	<u>162,546</u>	<u>160,816</u>
Analysis of support costs				

# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

## Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

### 13. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>3,415</u>	<u>4,554</u>

### 14. Auditors remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	<u>4,560</u>	<u>8,100</u>

### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	778,277	747,666
Social security costs	56,262	53,551
Employer contributions to pension plans	14,285	13,164
	<u>848,824</u>	<u>814,381</u>

The average head count of employees during the year was 48 (2020: 41). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Full time staff	35	34
Part-time coaches and apprentices	13	7
	<u>48</u>	<u>41</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2021	2020
	No.	No.
£70,000 to £79,999	<u>1</u>	<u>1</u>

### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £144,409 (2020 £144,409).

### 16. Trustee remuneration and expenses

The trustees received no remuneration during the year and no expenses were reimbursed.

# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

## Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

### 17. Tangible fixed assets

	Short leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 Dec 2020	–	1,442	11,144	51,069	63,655
Additions	41,599	–	–	–	41,599
<b>At 30 Nov 2021</b>	<u>41,599</u>	<u>1,442</u>	<u>11,144</u>	<u>51,069</u>	<u>105,254</u>
<b>Depreciation</b>					
At 1 Dec 2020	–	1,442	7,582	41,319	50,343
Charge for the year	–	–	978	2,437	3,415
<b>At 30 Nov 2021</b>	<u>–</u>	<u>1,442</u>	<u>8,560</u>	<u>43,756</u>	<u>53,758</u>
<b>Carrying amount</b>					
<b>At 30 Nov 2021</b>	<u>41,599</u>	<u>–</u>	<u>2,584</u>	<u>7,313</u>	<u>51,496</u>
At 30 Nov 2020	<u>–</u>	<u>–</u>	<u>3,562</u>	<u>9,750</u>	<u>13,312</u>

### 18. Debtors

	2021 £	2020 £
Trade debtors	154,858	104,699
Prepayments and accrued income	700	700
Other debtors	5,677	5,677
	<u>161,235</u>	<u>111,076</u>

### 19. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	20,189	9,382
Accruals and deferred income	15,057	20,057
Social security and other taxes	18,298	16,165
Other creditors	2,794	2,755
	<u>56,338</u>	<u>48,359</u>

### 20. Deferred income

	2021 £	2020 £
Amount deferred in year	<u>12,110</u>	<u>11,750</u>

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 30 November 2021

#### 21. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £14,285 (2020: £13,164).

#### 22. Analysis of charitable funds

##### Unrestricted funds

	At 1 Dec 2020	Income	Expenditure	At 30 Nov 2021
	£	£	£	£
General funds	<u>863,255</u>	<u>778,399</u>	<u>(484,891)</u>	<u>1,156,763</u>

	At 1 Dec 2019	Income	Expenditure	At 30 Nov 2020
	£	£	£	£
General funds	<u>418,490</u>	<u>734,798</u>	<u>(290,033)</u>	<u>863,255</u>

##### Restricted funds

	At 1 Dec 2020	Income	Expenditure	At 30 Nov 2021
	£	£	£	£
PL Continuous Improvement	1,997	–	1	1,998
PL Kicks and Kicks Discretionary	18,333	291,666	(248,749)	61,250
PL Primary Stars	8,333	116,667	(100,000)	25,000
PL Girls	–	–	–	–
PL/BT Disability project	–	50,167	(39,417)	10,750
PL/PFA Goals project	–	–	–	–
Floodlights	722	–	(180)	542
AFC Bournemouth local projects	69,750	87,900	(91,725)	65,925
PL Female College Development	1,694	13,555	(15,249)	–
PL Health	6,500	91,000	(78,000)	19,500
PL Club Liason	–	–	–	–
PI Secondary Schools	3,583	–	(3,583)	–
PI Next Generation Coaches	4,171	58,396	(50,054)	12,513
PL Changemakers	–	1,500	(750)	750
	<u>115,083</u>	<u>710,851</u>	<u>(627,706)</u>	<u>198,228</u>

	At 1 Dec 2019	Income	Expenditure	At 30 Nov 2020
	£	£	£	£
PL Continuous Improvement	1,997	–	1	1,998
PL Kicks and Kicks Discretionary	50,000	173,334	(205,001)	18,333
PL Primary Stars	25,000	83,333	(100,000)	8,333
PL Girls	–	15,000	(15,000)	–
PL/BT Disability project	–	21,500	(21,500)	–
PL/PFA Goals project	80,283	–	(80,283)	–

# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

## 22. Analysis of charitable funds *(continued)*

Floodlights	962	—	(240)	722
AFC Bournemouth local projects	92,980	88,262	(111,492)	69,750
PL Female College Development	—	16,844	(15,150)	1,694
PL Health	—	65,000	(58,500)	6,500
PL Club Liason	—	15,000	(15,000)	—
PI Secondary Schools	—	66,833	(63,250)	3,583
PI Next Generation Coaches	—	41,712	(37,541)	4,171
PL Changemakers	—	—	—	—
	<u>251,222</u>	<u>586,818</u>	<u>(722,956)</u>	<u>115,084</u>

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

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#### 22. Analysis of charitable funds *(continued)*

##### PL Continuous Improvement Fund

Premier League Charitable funding for the improvement of the governance and administration of the trust.

##### PL Kicks

PL Kicks Core and Discretionary are projects funded by the PL Charitable Fund which use the power of football and value of sports participation to help hard to reach youngsters and reduce anti social behaviour.

##### PL Primary Stars

A new programme to replace School Sports, which delivers English and Maths sessions in schools with the aim of inspiring children in teamwork and sports.

##### PL Girls

A programme to provide girls over 11 years old to take part in football in the local community.

##### PL Enterprise

This project is run in partnership with Secondary Schools where it delivers Enterprise workshops mapped to Key stage 3 & 4 curriculum. The programme aims to demonstrate to pupils the relevance of Maths and English to the real world of work. Pupils on the project carry out Maths and English tasks in an interactive, practical way that is based on learning about how a football club operates as a business.

##### PL/BT Disability

A programme to create possibilities for disabled people through sport.

##### Floodlights

Funding was received from Sport England to acquire mobile floodlights used during evening sessions of social inclusion projects.

##### AFC Bournemouth local projects

Funding received from the football club to provide a range of community benefit projects.

##### Royal British Legion - Veteran Cherries

Funding to work with veterans and armed forces, aiming to engage and support through activities and guidance.

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2021

#### 23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	51,496	–	51,496
Current assets	1,161,605	198,228	1,359,833
Creditors less than 1 year	(56,338)	–	(56,338)
<b>Net assets</b>	<b>1,156,763</b>	<b>198,228</b>	<b>1,354,991</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	13,662	–	13,662
Current assets	897,232	115,804	1,013,036
Creditors less than 1 year	(48,359)	–	(48,359)
<b>Net assets</b>	<b>862,535</b>	<b>115,804</b>	<b>978,339</b>

#### 24. Analysis of changes in net debt

	At 1 Dec 2020 £	Cash flows £	At 30 Nov 2021 £
Cash at bank and in hand	901,960	296,638	1,198,598

#### 25. Related parties

There were the following transactions during the year with AFC Bournemouth Limited, a company of which Mr JA Mostyn was a director throughout the year.

Sponsored local projects and miscellaneous receipts	£88,880
Miscellaneous purchases and recharges	£13,255

At the year-end date balances of £102,375 (2020: £79,314) were due from, and amounts of £nil (2020: £nil) were due to the football club in respect of trading ledger balances.