

**AFC Bournemouth Community Sports Trust**  
**Company Limited by Guarantee**  
**Financial Statements**  
**30 November 2023**

**CHARLTON BAKER (BRISTOL) LTD**  
Chartered accountants & statutory auditor  
61 Macrae Road, Ham Green, Bristol  
BS20 2DD

# **AFC Bournemouth Community Sports Trust**

**Company Limited by Guarantee**

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

**Year ended 30 November 2023**

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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 2023.

## **Reference and administrative details**

**Registered charity name** AFC Bournemouth Community Sports Trust

**Charity registration number** 1122693

**Company registration number** 06396310

**Principal office and registered office** 61 Macrae Road  
Pill  
Bristol  
BS20 0DD

## **The trustees**

Louise Clarke (Resigned 31 May 2024)  
Andrew Charles Dayus  
Glenn Gosden  
Jeffery Anthony Mostyn

**Auditor** Charlton Baker (Bristol) Ltd  
Chartered accountants & statutory auditor  
61 Macrae Road, Ham Green, Bristol  
BS20 2DD

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

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

**Year ended 30 November 2023**

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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 1. AFC Bournemouth Community Sports Trust new trustees are appointed upon the recommendation of existing trustees. AFC Bournemouth appoint a nominated Trustee to the board as the club representative. 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. Risk management forms part of the organisations internal control arrangements to focus on the mitigation of risks that would prevent AFC Bournemouth Community Sports Trust from achieving its strategic objectives. The Risk Management policy is reviewed annually by Senior Management and the Board of Trustees.

##### **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. All remuneration across all staff is reviewed every two years by the Board of Trustees.

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 30 November 2023**

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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, ethnicity 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 Community Sports Trust is the charitable arm of AFC Bournemouth, actively working in the local community across Bournemouth, Poole and surrounding areas within four main strands of work: Education - Health - Participation - Inclusion

The team of 45 full time staff deliver over 150 coaching and teaching sessions and engage with 4,000 people, from ages 1 to 101, a week, working in partnership with schools, organisations and businesses.

The Trust's vision is to provide opportunities for all, through project delivery, meeting the needs of the local community and delivering a mixture of active sessions along with education and support groups. A key aim is to help individuals reach their potential with pathways in place from recreational activities through to teams and there are currently 28 registered teams across the community from the Girls & Women's programme, Disability, College and Walking football.

The AFC Bournemouth Community Sports Trust was formed in 2001 from the Football in the Community programme and has continued its charitable working partnership with AFC Bournemouth. In 2008 it gained charitable status and continues to be a self-funding, non-profit organisation which has a huge impact upon the local community through increasing involvement in sport.

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

##### **Sports Participation**

The Trust offers weekly coaching sessions to a variety of different age groups and abilities across the local community.

##### **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 250 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**

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 30 November 2023**

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The Trust continues to run the AFC Bournemouth Girls and Women's 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 Slades Park.

Over 350 women and girls participated in the programme during the year, with the entire programme supported by Bournemouth University which included:

- Wildcats for girls aged 5-11
- Premier League Kicks for girls aged 12-16
- Emerging Talent Centre for U9s, U11s and U13s
- AFC Bournemouth Girls' Team for U10s, U12s, U14s and U16s
- Female Football Education Programme for girls aged 16-19 and based at Brockenhurst College
- Women's Senior Teams (first team and development squad) for women over the age of 16

During the year the Trust was awarded a License from the FA/Premier League to run an Emerging Talent Centre (ETC) for the next three years. The awarding of this license will allow the Trust to further their existing work within the girls' and women's game, offering specific focus on the younger age groups.

The ETC will focus on the under-9s, under-11s and under-13s age groups, with players receiving weekly coaching sessions to complement their existing club commitments. This then links to the club's existing girls' academy sides for the under-10s, under-12s, under-14s and under-16s age groups.

#### **Premier League Kicks**

The Premier League Kicks programmes continues to expand now offering free football sessions in Bournemouth, Poole and Verwood. The popular 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 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.

24 female participants aged 12-16 years participated in the Premier League Changemakers programme which includes leadership and empowerment workshops, whilst getting involved in social action and volunteering work.

#### **Soccer Camps**

The Trust hosts Soccer Camps every school holiday across Bournemouth, Purbeck and Blandford. The sessions are for boys and girls aged 7-14 years old, not including Minikickers Soccer Camps which are for boys and girls aged 4-6 years old and are available for children of any ability. They include a fun warm up, skill games, penalty competitions and small-sided matches. All Soccer Camps 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.

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

The Trust has a successful long-standing partnership with many schools in the local area to deliver extra-curricular sessions aimed at both boys and girls, and hosts three main clubs: Breakfast Club,

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 30 November 2023**

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which runs an hour before school, Lunchtime Club that runs during school lunchtimes, and the very popular After School Club. Typically, the clubs 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. The University's men's and women's teams continue to benefit from professional coaching from the Trust.

#### **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 professional football, and sport to inspire children to learn, be active and develop important life skills.

The programme provides all primary schools with the opportunity to be involved in a variety of sessions and events, with the aim of creating a positive and long-lasting sporting, education and health impact, for the local community.

It also includes PE delivery and CPD events for teachers and school staff. These sessions see coaches visiting local schools delivering sporting activities, which provides teachers and HLTA's with additional provision to enhance their own learning, as well as aiming to improve in skills, confidence and knowledge for delivering PE and school sport.

The Community Sports Trust's Primary Stars programme not only provides schools with football themed PE delivery, but the offer is extended to include:

- PSHE workshops (individual lessons)
- PSHE Targeted Interventions (working with specific groups, for six consecutive lessons)
- Targeted Active Numeracy Programme (working with under achieving students, for six consecutive lessons)
- Targeted Reading Programme (working with under achieving students, for six consecutive lessons)
- Social Action projects- focusing on making an impact in the specific school or in the local community
- Teacher Continued Professional Development Opportunities
- Inter school festivals (KS2 age groups)
- U11 Primary Schools Tournament

#### **Schools Projects**

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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 2023**

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The Trust offers a range of different school project lessons, delivered to local schools across the Dorset and Hampshire regions.

The workshops look at important themes throughout every-day life, Healthy Lifestyles, Respect and Citizenship, Safer Kids Online, Equality, Diversity and Inclusion.

Each lesson is free of charge and can be tailored for different age ranges in Primary and Secondary Schools. In each lesson, there are PowerPoint presentations, group discussions and/ or individual/ small group tasks, as well as activity sheets and tasks to complete at various points during the lessons.

#### **Healthy Lifestyles**

The Healthy Lifestyle workshop focuses on educating young people on the importance of maintaining a healthy lifestyle, through diet and exercise, as well as looking at hydration levels and the importance of sleep.

The lesson starts by looking at the Eatwell plate and then moves on to the breakdown of the main food groups including nutrients, minerals and vitamins and their importance.

The importance of taking part in regular exercise to keep healthy, and why it is important to keep hydrated whilst exercising is then covered.

Throughout the lesson, the participants complete different tasks and activities, such as creating healthy meals for AFC Bournemouth players, specifically linking to the different times of a match day.

#### **Respect and citizenship**

The Respect and Citizenship workshop looks at how children's love for sport and football and AFC Bournemouth can be linked to help encourage positive behaviour.

The lesson touches 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, has also created workshop booklets which are given to Primary School pupils to aid their learning. These 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 in small group discussions, whilst inspiring them to demonstrate positive and respectful behaviours in the classroom. The final task for the children is to create a poster, demonstrating why respectful behaviour is important in everyday life, with key messages and examples included on their poster.

#### **Safer Kids Online - Internet safety**

The Safer Kids Online programme is a popular workshop delivered to local schools. The lesson, supported by ESET UK, educates young people on how to remain safe whilst using the internet.

The classroom-based lesson addresses the children's most common uses of the internet and develops on the safety features and age ranges for each of these different applications and websites.

This lesson touches on keeping profiles secure, as well as what content should be kept private and not shared with others online.

Towards the end of the lesson, the children look at different scenarios which they may face online and how they would deal with each individual situation.

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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 2023**

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Finally, the children complete worksheets with some top tips on privacy settings and a Helping Hand task, which focuses on who they can speak to when they are worried online.

#### **Money Management**

Money Management is a programme that is designed to support pupils in secondary schools across Dorset. The workshops, supported by Strategic Solutions, highlight the importance of promoting sensible finance and enhancing the knowledge and financial well-being of students and their futures.

The programme will bring the schools maths curriculum to life by giving an introduction to financial literacy, educating pupils on tax, bank accounts, budgeting and understanding credit.

The workshops also provide students with information on how to access additional support on financial areas and products outside the sessions.

#### **Mental health and well-being**

The Trust provides support to both primary and secondary schools across Dorset to help educational leaders raise awareness of a subject that has never been so high on the public agenda.

The programme is designed to encourage the younger generation to talk openly about mental health and to be able to understand the struggles that are associated with mental health.

It helps pupils explore emotions, how to recognise change in behaviour and how to keep a positive mindset whilst setting goals for the future. The programme combines theory, participation and physical activity.

#### **Premier League Inspires**

Premier League Inspires is a Secondary School education programme that uses the reach and appeal of the Premier League and AFC Bournemouth to support those aged between 11-25 in educational settings who are at risk of not reaching their potential.

The Premier League Inspires programme is available to any secondary establishment, alternative provision or SEND specific school in the Bournemouth, Christchurch, and Poole region as well as further afield upon request.

Through Premier League Inspires, the Premier League and the Trust will:

- Support young people to improve their well-being
- Develop character and life skills
- Help schools/academies keep students present and committed
- Provide access to more opportunities
- Enable young people to plan for the future and to be work ready

The Trust began its Premier League Inspires delivery in 2019 and since then has supported 502 young people through over 700 sessions in 19 local schools.

Waste not Wanted from The Blandford School won the Premier League Inspires Challenge Club Heat and went on to represent AFC Bournemouth against the other 44 inspires clubs in this year's Protect the Planet Challenge.

#### **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



# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

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

#### Year ended 30 November 2023

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footballing skills whilst developing an outstanding knowledge of sport. The daily course takes place at Oak Academy, 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

#### **Football provision**

Our players train or play every day during the week and on Wednesdays players are involved in matches against teams from the National Football Youth League (NFYL), representing AFC Bournemouth and playing against other Premier League and Football league clubs throughout the country.

#### **Brokenhurst College.**

The Trust also offers exciting opportunities for young, talented, female football enthusiasts to combine academic studies with a comprehensive Football Development Programme based at Brokenhurst 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.

#### **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 in the local community alongside the Trust's coaches, apprentices are required to complete assignments, working towards a City & Guilds/NVQ in Active Leadership. A successful first year on the scheme provides the opportunity to progress onto a second year, then future jobs with the Community Sports Trust.

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

##### Care South

The partnership between Care South and the Trust is now in its ninth year. 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 homes 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.

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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 2023**

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The Trust hosted a family day at a local care home to bring together multiple generations and raise awareness around dementia.

#### **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.

There are now teams in three age groups taking part in fixtures, both locally and across the country. In addition to the recreational options, the teams train weekly, which provide further opportunity to improve people's physical and mental wellbeing.

During January 2023 the Trust hosted a Walking Football Tournament which included teams from Eastleigh, Chelsea and Norwich.

#### **Goals**

This is a weight management session targeting those who want to get in shape. It's a mixed circuits class at Vitality Stadium on Thursdays between 7pm and 8pm.

There is also a men's five-a-side for those who want to get fit through football. These take place on the 3G pitches at Vitality Stadium on Thursdays between 8pm and 9pm.

#### **Sport and Social**

Sport and Social sessions are delivered in partnership with Dorset Mental Health Forum, on the 3G pitches at Vitality Stadium. The sessions are designed for those aged 16 and over who have experienced any form of mental health difficulty and offer an hour-long football event, to help those taking part to socialise and reintegrate back into organised activities.

#### **Mentalk**

MENTalk is a cancer support group held in partnership with Wessex Cancer Trust. The Trust offers online support sessions three times a week for men who have been affected by cancer to come together and talk and share their experiences.

#### **Bounce Back**

The Trust continued to support local disadvantaged and vulnerable adults in achieving independent sustained living via a combination of classroom and practical learning activities.

The first part of the sessions is spent on education - helping to deliver personal development, physical and mental well-being, money management, healthy eating and lifestyles and considering what the next steps in life might look like and this is followed by a football session with kit provided by the Trust.

#### **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, 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.

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 30 November 2023**

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##### **Ability Counts**

These are weekly football sessions for any player over the age of five with any form of physical, learning or behaviour difficulty.

The sessions provide an opportunity for players to train and play competitive football or follow a recreational pathway.

There are under-12 and under-16 teams that compete locally, sometimes even travelling further afield for tournaments.

There are also two senior teams representing AFC Bournemouth who play fixtures in the official club kit.

##### **Work in schools**

The community coaches are often present in schools, both mainstream and those that specialise in educational needs and disabilities.

They help run PE lessons and ensure education is always fun, teaching the children to enjoy exercise in a safe environment.

##### **Powerchair**

The club launched its first Powerchair football team ahead of the 2018/19 season and during this year AFC Bournemouth Warriors' powerchair players achieved promotion to the Premiership for the 2022/23 campaign.

During the final week of fixtures, the Warriors faced a five-match day with the ability to jump up a division on the line.

An emphatic display saw the Cherries win all five matches, scoring 11 goals without a reply from the opposition sides in the process.

Success continued when two players from the Powerchair squad were recognised with awards. Attending the WFA End of Season awards evening, Regan Kemp was named the 2021/22 Championship Young Player of the Season.

##### **Next Gen.**

The Next Gen project works with local grassroots coaches and volunteers on community programmes. The project helps to up-skill these coaches and volunteers, whilst also offering opportunities to local grassroots teams.

Some of the young individuals with learning difficulties start to volunteer with the Trust as they get older.

##### **South Africa**

In March and April boys and girls' groups from South Africa visited Bournemouth, taking part in training sessions, stadium tours, matches watching Women's and Premier League matches, they met AFC Bournemouth Men's and Women's first team players.

Carmel FC were also welcomed to Bournemouth when they travelled from America, the groups trained and played matches at Ringwood Community Hub.

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 30 November 2023**

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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 £45,230 which together with the accumulated funds brought forward leave funds of £1,584,790 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.

# **AFC Bournemouth Community Sports Trust**

**Company Limited by Guarantee**

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

**Year ended 30 November 2023**

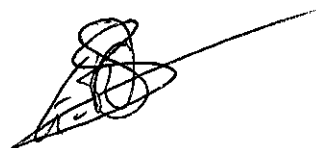
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## **Auditor**

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 8 November 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'Glenn Gosden', with a long horizontal line extending to the right.

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 2023**

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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 2023 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 2023 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 2023**

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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 2023**

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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.



# **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 2023**

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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.
- 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.

# **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 2023**

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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  
Charlton Baker (Bristol) Ltd  
Chartered accountants & statutory auditor  
61 Macrae Road, Ham Green, Bristol  
BS20 2DD

8 November 2024

# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

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

Year ended 30 November 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Grants and donations	5	284,226	26,812	311,038	411,838
Charitable activities	6	395,895	595,320	991,215	901,045
Other trading activities	7	131,569	–	131,569	176,046
Investment income	8	9,835	–	9,835	306
<b>Total income</b>		<u>821,525</u>	<u>622,132</u>	<u>1,443,657</u>	<u>1,489,235</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	9	18,096	–	18,096	3,943
Expenditure on charitable activities	10,11	653,328	727,003	1,380,331	1,300,723
<b>Total expenditure</b>		<u>671,424</u>	<u>727,003</u>	<u>1,398,427</u>	<u>1,304,666</u>
<b>Net income</b>		<u>150,101</u>	<u>(104,871)</u>	<u>45,230</u>	<u>184,569</u>
Transfers between funds		27,281	(27,281)	–	–
<b>Net movement in funds</b>		<u>177,382</u>	<u>(132,152)</u>	<u>45,230</u>	<u>184,569</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,291,567	247,993	1,539,560	1,354,991
<b>Total funds carried forward</b>		<u>1,468,949</u>	<u>115,841</u>	<u>1,584,790</u>	<u>1,539,560</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 21 to 36 form part of these financial statements.

# AFC Bournemouth Community Sports Trust

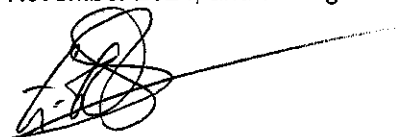
Company Limited by Guarantee

## Statement of Financial Position

30 November 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	17	135,371	98,393
<b>Current assets</b>			
Debtors	18	246,915	214,125
Cash at bank and in hand		1,252,452	1,264,954
		1,499,367	1,479,079
<b>Creditors: amounts falling due within one year</b>	19	49,948	37,912
<b>Net current assets</b>		1,449,419	1,441,167
<b>Total assets less current liabilities</b>		1,584,790	1,539,560
<b>Net assets</b>		1,584,790	1,539,560
<b>Funds of the charity</b>			
Restricted funds		115,841	247,993
Unrestricted funds		1,468,949	1,291,567
<b>Total charity funds</b>	22	1,584,790	1,539,560

These financial statements were approved by the board of trustees and authorised for issue on 8 November 2024, and are signed on behalf of the board by:



Glenn Gosden  
Trustee

The notes on pages 21 to 36 form part of these financial statements.

# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

## Statement of Cash Flows

Year ended 30 November 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income	45,230	184,569
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,303	7,898
Other interest receivable and similar income	(9,835)	(306)
Interest payable and similar charges	3,452	2,937
Accrued expenses	–	4,287
<i>Changes in:</i>		
Trade and other debtors	(32,790)	(52,890)
Trade and other creditors	12,036	(22,713)
Cash generated from operations	28,396	123,782
Interest paid	(3,452)	(2,937)
Interest received	9,835	306
Net cash from operating activities	<u>34,779</u>	<u>121,151</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(47,281)	(54,795)
Net cash used in investing activities	<u>(47,281)</u>	<u>(54,795)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(12,502)	66,356
<b>Cash and cash equivalents at beginning of year</b>	<u>1,264,954</u>	<u>1,198,598</u>
<b>Cash and cash equivalents at end of year</b>	<u>1,252,452</u>	<u>1,264,954</u>

The notes on pages 21 to 36 form part of these financial statements.

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

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

**Year ended 30 November 2023**

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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.

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

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

#### Year ended 30 November 2023

---

#### 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.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

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

Year ended 30 November 2023

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

##### **Tangible assets**

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.

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.



# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

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

#### Year ended 30 November 2023

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

##### Defined contribution plans *(continued)*

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.

#### 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.

#### 5. Grants and donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Other donations	2,382	—	2,382
UK Youth	—	—	—
FA	8,736	—	8,736
Football Foundation	—	11,812	11,812
Goadsby	2,400	—	2,400
Police and Crime Commissioner	10,000	—	10,000
Groundwork	11,175	—	11,175
BBC Children In Need	—	—	—
<b>Grants</b>			
PL Changemakers	—	—	—
PL Core Funding	230,000	—	230,000
PL Disability Team Development	—	—	—
PL - Community Outreach	—	10,000	10,000
PL - Business Development	—	5,000	5,000
PL - Smart Energy	875	—	875
PL - Wildcats	—	—	—
FL Core Funding	—	—	—
NCS Football League funding	18,658	—	18,658
	<u>284,226</u>	<u>26,812</u>	<u>311,038</u>

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

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

Year ended 30 November 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Other donations	2,875	–	2,875
UK Youth	3,275	–	3,275
FA	14,892	–	14,892
Football Foundation	–	–	–
Goadsby	2,400	–	2,400
Police and Crime Commissioner	15,000	–	15,000
Groundwork	8,000	–	8,000
BBC Children In Need	–	32,487	32,487
<b>Grants</b>			
PL Changemakers	–	1,500	1,500
PL Core Funding	184,500	–	184,500
PL Disability Team Development	–	21,500	21,500
PL - Community Outreach	–	–	–
PL - Business Development	7,972	–	7,972
PL - Smart Energy	875	–	875
PL - Wildcats	3,800	–	3,800
FL Core Funding	20,724	–	20,724
NCS Football League funding	92,038	–	92,038
	<u>356,351</u>	<u>55,487</u>	<u>411,838</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Premier League Kicks	–	150,000	150,000
Premier League Primary Stars	–	134,703	134,703
Premier League Girls and Women	1,889	65,000	66,889
Premier League Health	–	78,000	78,000
Premier League Next Generation Coaches	–	12,500	12,500
Premier League Ringwood Hub	–	61,667	61,667
Premier League Inspires	–	87,750	87,750
SCL Education Football - Education program	45,792	–	45,792
Bournemouth University - coaching	5,660	–	5,660
St Josephs Australian Tour	41,203	–	41,203
School coaching - including lunch, after school clubs and PPA	125,028	–	125,028
Soccer schools - including summer schools	80,705	–	80,705
Course and workshops	18,254	5,700	23,954
Kicks projects	8,144	–	8,144
Other Coaching	69,220	–	69,220
	<u>395,895</u>	<u>595,320</u>	<u>991,215</u>

# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 November 2023

## 6. Charitable activities (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Premier League Kicks	–	220,647	220,647
Premier League Primary Stars	–	112,000	112,000
Premier League Girls and Women	6,307	–	6,307
Premier League Health	–	78,000	78,000
Premier League Next Generation Coaches	–	50,056	50,056
Premier League Ringwood Hub	–	–	–
Premier League Inspires	–	37,500	37,500
SCL Education Football - Education program	80,941	–	80,941
Bournemouth University - coaching	5,985	–	5,985
St Josephs Australian Tour	–	–	–
School coaching - including lunch, after school clubs and PPA	154,485	–	154,485
Soccer schools - including summer schools	82,561	–	82,561
Course and workshops	13,350	–	13,350
Kicks projects	4,125	–	4,125
Other Coaching	55,088	–	55,088
	<u>402,842</u>	<u>498,203</u>	<u>901,045</u>

## 7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sponsorships	74,750	–	74,750
Bar sales	18,174	–	18,174
Ringwood Town hires & hub	29,220	–	29,220
Birthday parties	5,705	–	5,705
Matchday staff	3,720	–	3,720
	<u>131,569</u>	<u>–</u>	<u>131,569</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Sponsorships	33,015	127,000	160,015
Bar sales	5,019	–	5,019
Ringwood Town hires & hub	6,655	–	6,655
Birthday parties	4,357	–	4,357
Matchday staff	–	–	–
	<u>49,046</u>	<u>127,000</u>	<u>176,046</u>

# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

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## 8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>9,835</u>	<u>9,835</u>	<u>306</u>	<u>306</u>

## 9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of other trading activities - Bar costs	<u>18,096</u>	<u>18,096</u>	<u>3,943</u>	<u>3,943</u>

# AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2023

## 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Salaries and wages	241,720	678,162	919,882
Staff training	7,189	–	7,189
Coaching fees	7,063	9,897	16,960
DBS checks	1,295	–	1,295
Motor and travel	38,403	–	38,403
Coach and minibus hire	30,494	–	30,494
Prizes and trophies	751	–	751
Catering	8,250	–	8,250
Venue hire	25,734	38,944	64,678
Kit and equipment	10,809	–	10,809
Tour costs	30,844	–	30,844
Affiliation and licenses	8,957	–	8,957
Support costs	241,819	–	241,819
	<u>653,328</u>	<u>727,003</u>	<u>1,380,331</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Salaries and wages	324,110	539,625	863,735
Staff training	24,357	4,640	28,997
Coaching fees	6,480	11,781	18,261
DBS checks	969	96	1,065
Motor and travel	29,778	9,401	39,179
Coach and minibus hire	13,527	14,690	28,217
Prizes and trophies	–	539	539
Catering	7,680	627	8,307
Venue hire	66,477	36,212	102,689
Kit and equipment	827	2,181	3,008
Tour costs	–	–	–
Affiliation and licenses	3,848	2,488	6,336
Support costs	191,745	8,645	200,390
	<u>669,798</u>	<u>630,925</u>	<u>1,300,723</u>

## 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Salaries and wages	919,882	–	919,882	863,735
Staff training	7,189	–	7,189	28,997
Coaching fees	16,960	–	16,960	18,261
DBS checks	1,295	–	1,295	1,065
Motor and travel	38,403	–	38,403	39,179

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 30 November 2023

Coach and minibus hire	30,494	–	30,494	28,217
Prizes and trophies	751	–	751	539
Catering	8,250	–	8,250	8,307
Venue hire	64,678	–	64,678	102,689
Kit and equipment	10,809	–	10,809	3,008
Tour costs	30,844	–	30,844	–
Affiliation and licenses	8,957	–	8,957	6,336
Support costs	–	228,627	228,627	184,321
Governance costs	–	13,192	13,192	16,069
	<u>1,138,512</u>	<u>241,819</u>	<u>1,380,331</u>	<u>1,300,723</u>

#### 12. Analysis of support costs

##### Analysis of support costs

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Administration salaries	57,870	–	57,870	54,492
Staff pensions	16,832	–	16,832	15,320
Telephone & internet	10,786	–	10,786	8,332
Bank charges	3,452	–	3,452	2,937
Sundries	30,629	–	30,629	14,477
Advertising, printing and stationery	6,125	–	6,125	3,517
Vehicle leasing	1,837	–	1,837	6,877
Depreciation and loss on disposals	10,303	–	10,303	7,898
Insurance	5,900	–	5,900	7,346
Computer and software	5,564	–	5,564	4,737
Consultancy fees	3,691	–	3,691	2,700
Bad debts	16,350	–	16,350	9,688
Classroom and office rent	34,399	–	34,399	32,947
Rates	2,375	–	2,375	1,683
Electricity	7,859	–	7,859	5,298
Cleaning & premises expenses	14,653	–	14,653	6,072
	<u>228,625</u>	<u>–</u>	<u>228,625</u>	<u>184,321</u>
Governance costs				
Audit and accountancy	5,700	–	5,700	5,040
Legal and consultancy fees	7,494	–	7,494	11,029
	<u>241,819</u>	<u>–</u>	<u>241,819</u>	<u>200,390</u>

#### 13. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>10,303</u>	<u>7,898</u>

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

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

#### Year ended 30 November 2023

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#### 14. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>5,700</u>	<u>5,040</u>

#### 15. Staff costs

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

	2023	2022
	£	£
Wages and salaries	909,705	856,686
Social security costs	68,047	61,541
Employer contributions to pension plans	<u>16,832</u>	<u>15,320</u>
	<u>994,584</u>	<u>933,547</u>

The average head count of employees during the year was 45 (2022: 42). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Full time staff	38	35
Part-time coaches and apprentices	<u>7</u>	<u>7</u>
	<u>45</u>	<u>42</u>

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

	2023	2022
	No.	No.
£70,000 to £79,999	–	1
£80,000 to £89,999	<u>1</u>	<u>–</u>
	<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 £194,248 (2022: £172,476).

#### 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 2023

#### 17. Tangible fixed assets

	Short leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 Dec 2022	57,530	1,442	43,808	57,269	160,049
Additions	47,281	—	—	—	47,281
<b>At 30 Nov 2023</b>	<u>104,811</u>	<u>1,442</u>	<u>43,808</u>	<u>57,269</u>	<u>207,330</u>
<b>Depreciation</b>					
At 1 Dec 2022	—	1,442	14,500	45,714	61,656
Charge for the year	—	—	7,415	2,888	10,303
<b>At 30 Nov 2023</b>	<u>—</u>	<u>1,442</u>	<u>21,915</u>	<u>48,602</u>	<u>71,959</u>
<b>Carrying amount</b>					
<b>At 30 Nov 2023</b>	<u>104,811</u>	<u>—</u>	<u>21,893</u>	<u>8,667</u>	<u>135,371</u>
At 30 Nov 2022	<u>57,530</u>	<u>—</u>	<u>29,308</u>	<u>11,555</u>	<u>98,393</u>

#### 18. Debtors

	<b>2023</b> £	<b>2022</b> £
Trade debtors	99,423	148,446
Prepayments and accrued income	6,073	—
Other debtors	141,419	65,679
	<u>246,915</u>	<u>214,125</u>

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

	<b>2023</b> £	<b>2022</b> £
Trade creditors	13,342	6,153
Accruals and deferred income	7,234	7,234
Social security and other taxes	21,767	17,736
Other creditors	7,605	6,789
	<u>49,948</u>	<u>37,912</u>

#### 20. Deferred income

	<b>2023</b> £	<b>2022</b> £
At 1 December 2022	—	12,110
Amount released to income	—	(12,110)
<b>At 30 November 2023</b>	<u>—</u>	<u>—</u>



# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

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

#### Year ended 30 November 2023

#### 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 £16,832 (2022: £15,320).

#### 22. Analysis of charitable funds

##### Unrestricted funds

	At 1 Dec 2022	Income £	Expenditure £	Transfers £	At 30 Nov 2023 £
General funds	1,291,567	821,525	(671,424)	27,281	1,468,949

	At 1 Dec 2021	Income £	Expenditure £	Transfers £	At 30 Nov 2022 £
General funds	1,156,763	808,545	(673,741)	—	1,291,567

##### Restricted funds

	At 1 Dec 2022 £	Income £	Expenditure £	Transfers £	At 30 Nov 2023 £
PL Continuous Improvement	—	—	—	—	—
PL Kicks and Kicks Discretionary	49,073	150,000	(156,314)	—	42,759
PL Primary Stars	31,250	134,704	(153,334)	—	12,620
PL/BT Disability project	—	—	—	—	—
Floodlights	—	—	—	—	—
AFC Bournemouth local projects	89,625	—	(89,625)	—	—
PL Health	19,500	78,000	(83,504)	—	13,996
PI Next Generation Coaches	12,514	12,500	(18,764)	—	6,250

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

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

#### Year ended 30 November 2023

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

PL Changemakers	—	—	—	—	—
PL Inspire	18,750	87,750	(95,963)	—	10,537
BBC Children in Need	27,281	—	—	(27,281)	—
PL Ringwood Hub	—	61,666	(56,505)	—	5,161
Football League	—	5,700	(3,831)	—	1,869
PL Girls and Women	—	65,000	(64,043)	—	957
Football Foundation	—	11,812	—	—	11,812
PL Policy	—	5,000	—	—	5,000
PL Community Outreach	—	10,000	(5,120)	—	4,880
	<u>247,993</u>	<u>622,132</u>	<u>(727,003)</u>	<u>(27,281)</u>	<u>115,841</u>

	At 1 Dec 2021 £	Income £	Expenditure £	Transfers £	At 30 Nov 2022 £
PL Continuous Improvement	1,998	—	(1,998)	—	—
PL Kicks and Kicks Discretionary	61,250	220,647	(232,824)	—	49,073
PL Primary Stars	25,000	112,000	(105,750)	—	31,250
PL/BT Disability project	10,750	21,500	(32,250)	—	—
Floodlights	542	—	(542)	—	—
AFC Bournemouth local projects	65,925	127,000	(103,300)	—	89,625
PL Health	19,500	78,000	(78,000)	—	19,500
PI Next Generation Coaches	12,513	50,056	(50,055)	—	12,514
PL Changemakers	750	1,500	(2,250)	—	—
PL Inspire	—	37,500	(18,750)	—	18,750
BBC Children in Need	—	32,487	(5,206)	—	27,281
PL Ringwood Hub	—	—	—	—	—
Football League	—	—	—	—	—
PL Girls and Women	—	—	—	—	—
Football Foundation	—	—	—	—	—
PL Policy	—	—	—	—	—
PL Community Outreach	—	—	—	—	—
	<u>198,228</u>	<u>680,690</u>	<u>(630,925)</u>	<u>—</u>	<u>247,993</u>

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

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

#### Year ended 30 November 2023

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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 and Kicks Discretionary**

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/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.

##### **PL Health**

Used to deliver men's health interventions.

##### **PL Next Generation Coaches**

Programmes to develop coaching development systems in a safe and challenging environment.

##### **PL Changemakers**

To support girls and young women to develop personal skill, leadership qualities and self-awareness around gender equality and mental health.

##### **PL Inspire**

A programme to support 11-16 year olds who are marginalized or at risk of not reaching their potential.

##### **BBC Children in Need**

Funding was received to purchase a van used as a safe mobile activity space for children and young people who live in Left Behind Areas where there are a lack of local youth facilities. The transfer out of the fund represents the purchase of the van and fulfilling of the restrictions.

##### **PL Ringwood Hub**

Funding for the employment of a hub officer to set up delivery and develop community projects.

##### **PL Girls and Women**

Funding to develop women's and girl's football.

##### **Football Foundation**

Funding for the development of the Ringwood hub.

##### **PL Policy**

# AFC Bournemouth Community Sports Trust

## Company Limited by Guarantee

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

#### Year ended 30 November 2023

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

Funding to be used for the formal launch of the new facilities at Ringwood.

##### **PL Community Outreach**

Funding from the PLCF for the community outreach project.

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	135,371	–	135,371
Current assets	1,383,526	115,841	1,499,367
Creditors less than 1 year	(49,948)	–	(49,948)
<b>Net assets</b>	<b>1,468,949</b>	<b>115,841</b>	<b>1,584,790</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	98,393	–	98,393
Current assets	1,172,688	247,993	1,420,681
Creditors less than 1 year	(41,514)	–	(41,514)
<b>Net assets</b>	<b>1,229,567</b>	<b>247,993</b>	<b>1,477,560</b>

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

	At 1 Dec 2022 £	Cash flows £	At 30 Nov 2023 £
Cash at bank and in hand	1,264,954	(12,502)	1,252,452

#### 25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	23,419	23,419
Later than 1 year and not later than 5 years	68,305	81,967
	<b>91,724</b>	<b>105,386</b>

# **AFC Bournemouth Community Sports Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 30 November 2023**

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#### **26. 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 amounted to £63,066 (2022: £132,140).
- Miscellaneous purchases and recharges to the value of £878 (2022: £5,001).

At the year-end date balances of £134,095 (2022: £134,095) were due from, and amounts of £nil (2022: £70,939) were due to the football club in respect of trading ledger balances.