

Company registration number: 06396310

Charity registration number: 1122693

AFC Bournemouth Community Sports Trust

(A company limited by guarantee)

Report of the Trustees and Financial Statements

for the Year Ended 30 November 2024

Ward Goodman Audit Services Limited
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

AFC Bournemouth Community Sports Trust

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AFC Bournemouth Community Sports Trust

Reference and Administrative Details

Charity Registration Number	1122693
Company Registration Number	06396310
Registered Office	<p>The charity is incorporated in England and Wales.</p> <p>Vitality Stadium Dean Court Kings Park Bournemouth Dorset BH77AF</p>
Principal Office	<p>Ringwood Community Hub Long Lane Upper Kingston Ringwood Hampshire BH24 3BX</p>
Auditor	<p>Ward Goodman Audit Services Limited 4 Cedar Park Ferndown Industrial Estate Wimborne Dorset BH21 7SF</p>

AFC Bournemouth Community Sports Trust

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 November 2024.

Objectives and activities

Objects and aims

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 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.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

AFC Bournemouth Community Sports Trust

Trustees' Report (continued)

Achievements and Performance

Sports Participation

The Trust offers weekly coaching sessions and activities 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 parts of a Mini Cherries session are the introduction to football and the enjoyment of 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

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 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

The Trust was awarded the License from the FA/Premier League to continue to run an Emerging Talent Centre (ETC) for three years, we are currently in year two. The awarding of this license allows 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 continue to expand and now offer free football sessions in Bournemouth, Poole and Verwood. This popular project offers free football and additional opportunities to over 1000 local young people 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.

AFC Bournemouth Community Sports Trust

Trustees' Report (continued)

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, Ringwood and Poole. 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 delivering extra-curricular sessions for both boys and girls, and hosts 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, 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 currently offers birthday parties at the Vitality Stadium on non-matchdays and will now be able to offer the addition of football birthday parties at Ringwood Community Hub.

AFC Bournemouth Community Sports Trust

Trustees' Report (continued)

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 sessions).
- Targeted Reading Programme (working with under achieving students, for six consecutive sessions).
- 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

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.

AFC Bournemouth Community Sports Trust

Trustees' Report (continued)

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.

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 changes 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 and young adults 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, Poole and Hampshire regions 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.

AFC Bournemouth Community Sports Trust

Trustees' Report (continued)

Football Education Programme - College Offer

The Trust, in partnership with Grange and Wyvern Schools, 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 either Grange or Wyvern, using the excellent facilities available at each site. 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.

AFC Bournemouth Community Sports Trust

Trustees' Report (continued)

Health and Well-being

Care South

The partnership between Care South and the Trust is now in its tenth year. The partnership encompasses two main activities: The Extra Time project and Chair Football. The Extra Time project involves Trust coaches visiting all the Care South care homes. 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.

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.

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.

AFC Bournemouth Community Sports Trust

Trustees' Report (continued)

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.

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.

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 Powerchair football team ahead of the 2018/19 season, the team play in the Wheelchair Football Association Premier Division and the South East Regional League.

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.

Financial review

The net expenditure (2023: income) for the year was £145,977 (2023: £45,230), which together with the accumulated funds brought forward leave funds of £1,438,813 to be carried forward. Of these funds £112,508 (2023: £115,841) is restricted.

The charity has total free reserves of £765,348 (2023: £1,333,578).

Policy on reserves

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

AFC Bournemouth Community Sports Trust

Trustees' Report (continued)

Plans for future periods

Aims and key objectives for future periods

Ringwood Community Hub

The Trust confirmed the completion of the Ringwood Community Hub 3G pitch in March 2023.

The pavilion was completed in September 2024; an open event was held with many local partners invited along with AFC Bournemouth Community Sports Trust Ambassador Jeff Mostyn. The pavilion provides excellent facilities for the many teams that play and train at Ringwood Community Hub, with the upstairs space providing office space for the Trust.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Paul Reidy, Chair of Trustees (appointed 10 April 2025)
	Thomas Cowen (appointed 21 July 2025)
	Martin Allen (appointed 9 July 2025)
	Keith Waller (appointed 10 April 2025)
	Sarnia Ward (appointed 1 June 2025)
	Janet Stone (appointed 21 July 2025)
	Rebecca Todd (appointed 21 July 2025)
	Glenn Gosden (resigned 9 July 2025)
	Louise Clarke (resigned 22 April 2025)
	Jeffrey Mostyn (resigned 22 April 2025)
	Andrew Dayus (resigned 22 April 2025)

Structure, governance and management

Nature of 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.

Recruitment and 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 by the Board of Trustees. AFC Bournemouth appoint a nominated Trustee to the board as the club representative. All of the board members are independent.

AFC Bournemouth Community Sports Trust

Trustees' Report (continued)

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.

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.

Statement of trustees' responsibilities

The trustees (who are also the directors of AFC Bournemouth Community Sports Trust 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AFC Bournemouth Community Sports Trust

Trustees' Report (continued)

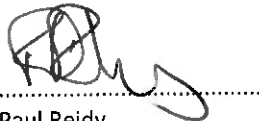
Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 14/8/25 and signed on its behalf by:



Paul Reidy
Trustee

AFC Bournemouth Community Sports Trust

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

Opinion

We have audited the financial statements of AFC Bournemouth Community Sports Trust (the 'charity') for the year ended 30 November 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 2024 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; and
- 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 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 original financial statements were 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

AFC Bournemouth Community Sports Trust

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

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.

Opinion on other matter 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 our 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 where 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.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 11), the trustees 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 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.

AFC Bournemouth Community Sports Trust

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

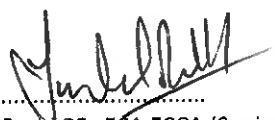
The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate.
- We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making enquires of management and Trustees.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 1. Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud.
 2. Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process.
 3. Challenging assumptions and judgements made by management in its accounting estimates, in particular in relation to income recognition and cut off.
 4. Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
 5. Assessing the extent of compliance with the relevant law and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charitable company's trustees, 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 trustees 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



I M Rodd BSc FCA FCCA (Senior Statutory Auditor)

For and on behalf of Ward Goodman Audit Services Limited, Statutory Auditor

4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 14/8/25

AFC Bournemouth Community Sports Trust

Statement of Financial Activities for the Year Ended 30 November 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	353,184	15,000	368,184	311,038
Charitable activities	4	526,126	494,167	1,020,293	991,215
Other trading activities	5	82,364	-	82,364	131,569
Investment income	6	15,323	-	15,323	9,835
Total income		<u>976,997</u>	<u>509,167</u>	<u>1,486,164</u>	<u>1,443,657</u>
Expenditure on:					
Raising funds	7	(31,554)	-	(31,554)	(18,096)
Charitable activities	8	<u>(1,088,087)</u>	<u>(512,500)</u>	<u>(1,600,587)</u>	<u>(1,380,331)</u>
Total expenditure		<u>(1,119,641)</u>	<u>(512,500)</u>	<u>(1,632,141)</u>	<u>(1,398,427)</u>
Net (expenditure)/income		<u>(142,644)</u>	<u>(3,333)</u>	<u>(145,977)</u>	<u>45,230</u>
Net movement in funds		(142,644)	(3,333)	(145,977)	45,230
Reconciliation of funds					
Total funds brought forward		<u>1,468,949</u>	<u>115,841</u>	<u>1,584,790</u>	<u>1,539,560</u>
Total funds carried forward	20	<u>1,326,305</u>	<u>112,508</u>	<u>1,438,813</u>	<u>1,584,790</u>

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

The funds breakdown for 2023 is shown in note 20.

The notes on pages 19 to 37 form an integral part of these financial statements.

AFC Bournemouth Community Sports Trust


(Registration number: 06396310)

Balance Sheet as at 30 November 2024

	Note	Unrestricted	Restricted	2024 £	2023 £
Fixed assets					
Tangible assets	15	560,957	-	560,957	135,371
Current assets					
Debtors	16	164,566	-	164,566	246,915
Cash at bank and in hand		<u>669,426</u>	<u>112,508</u>	<u>781,934</u>	<u>1,252,452</u>
		833,992	112,508	946,500	1,499,367
Creditors: Amounts falling due within one year	17	<u>(68,644)</u>	<u>-</u>	<u>(68,644)</u>	<u>(49,948)</u>
Net current assets		<u>765,348</u>	<u>112,508</u>	<u>877,856</u>	<u>1,449,419</u>
Net assets		<u>1,326,305</u>	<u>112,508</u>	<u>1,438,813</u>	<u>1,584,790</u>
Restricted income funds					
Restricted funds				112,508	115,841
Unrestricted income funds					
Unrestricted funds				<u>1,326,305</u>	<u>1,468,949</u>
Total funds			20	<u>1,438,813</u>	<u>1,584,790</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 16 to 37 were approved by the trustees, and authorised for issue on 14/11/25 and signed on their behalf by:



Paul Reidy
Trustee

The notes on pages 19 to 37 form an integral part of these financial statements.

AFC Bournemouth Community Sports Trust

Statement of Cash Flows for the Year Ended 30 November 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(145,977)	45,230
Adjustments to cash flows from non-cash items			
Depreciation	7	8,102	10,303
Investment income	6	<u>(15,323)</u>	<u>(9,835)</u>
		(153,198)	45,698
Working capital adjustments			
Decrease/(increase) in debtors	16	82,349	(32,790)
Increase in creditors	17	<u>18,696</u>	<u>12,036</u>
Net cash flows from operating activities		<u>(52,153)</u>	<u>24,944</u>
Cash flows from investing activities			
Interest receivable and similar income	6	15,323	9,835
Purchase of tangible fixed assets	15	<u>(433,688)</u>	<u>(47,281)</u>
Net cash flows from investing activities		<u>(418,365)</u>	<u>(37,446)</u>
Net decrease in cash and cash equivalents		(470,518)	(12,502)
Cash and cash equivalents at 1 December		<u>1,252,452</u>	<u>1,264,954</u>
Cash and cash equivalents at 30 November		<u><u>781,934</u></u>	<u><u>1,252,452</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 37 form an integral part of these financial statements.

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024

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 its registered office is:

Vitality Stadium
Dean Court
Kings Park
Bournemouth
Dorset
BH77AF

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

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

Income and endowments

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

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

2 Accounting policies (continued)

Donations and legacies

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

Grants receivable

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Raising funds

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

Charitable activities

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

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

2 Accounting policies (continued)

Taxation

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

Tangible fixed assets

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 and amortisation

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

Asset class	Depreciation method and rate
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.

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

2 Accounting policies (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

2 Accounting policies (continued)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

3 Income from donations and legacies

	Total 2024 £	Total 2023 £
Donations and legacies;		
Donations from individuals	127,545	2,382
Grants, including capital grants;		
Grants from other charities	237,999	264,533
Regular giving and capital donations	<u>2,640</u>	<u>44,123</u>
	<u>368,184</u>	<u>311,038</u>

Grants received, included in the above, are as follows:

	Total 2024 £	Total 2023 £
PL Core Funding	230,000	230,000
PL Community Outreach	-	10,000
PL Business Development	-	5,000
PL Smart Energy	-	875
NCS Football League Funding	-	18,658
SCL Apprenticeship Funding	1,000	-
Ringwood Hub Grants	<u>6,999</u>	<u>-</u>
	<u>237,999</u>	<u>264,533</u>

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

4 Income from charitable activities

	Total 2024 £	Total 2023 £
Premier League Kicks	168,858	150,000
Premier League Primary Stars	145,098	134,703
Premier League Girls and Women	30,000	66,889
Premier League Health	32,500	78,000
Premier League Next Generation	25,000	12,500
Premier League Ringwood Hub	66,667	61,667
Premier League Inspires	79,718	87,750
School Coaching	177,951	125,028
PL Fans Fund	10,000	-
SCL Education Football - Education program	-	45,792
Bournemouth University coach	12,001	5,660
St Josephs Australia Tour	25,602	41,203
Soccer Schools	101,169	80,705
Course and workshops	13,392	23,954
Kicks projects	11,736	8,144
Other coaching	100,281	69,220
Cup winnings	10,000	-
PL PFA	10,320	-
	<u>1,020,293</u>	<u>991,215</u>

5 Income from other trading activities

	Total 2024 £	Total 2023 £
Trading income;		
Sales of goods and services	18,458	18,174
Sponsorship income	900	74,750
Ringwood Town hires & hub	50,067	29,220
Birthday parties	5,802	5,705
Matchday staff	7,137	3,720
	<u>82,364</u>	<u>131,569</u>

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

6 Investment income

	Total 2024 £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>15,323</u>	<u>9,835</u>

7 Expenditure on raising funds

a) Costs of trading activities

	Total 2024 £	Total 2023 £
Costs of goods sold	<u>31,554</u>	<u>18,096</u>
	<u>31,554</u>	<u>18,096</u>

8 Expenditure on charitable activities

	Note	Total 2024 £	Total 2023 £
Direct costs		1,454,251	1,213,212
Grant funding of activities		1,692	-
Allocated support costs	9	<u>144,644</u>	<u>167,119</u>
		<u>1,600,587</u>	<u>1,380,331</u>

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

9 Analysis of support costs

	Total 2024 £	Total 2023 £
Classroom and office rent	28,842	34,399
Water rates	3,424	2,376
Light, heat and power	6,632	7,859
Insurance	17,213	5,900
Repairs and renewals	42,591	-
Telephone and fax	11,419	10,786
Computer software and maintenance costs	3,048	5,564
Advertising	4,066	6,125
Lease of motor vehicles (Spot hire)	-	1,837
Sundry expenses	3,529	30,629
Cleaning	4,272	14,653
The audit of the charity's annual accounts	15,300	5,700
Auditors' remuneration - non audit work	4,326	-
Consulting	-	3,691
Legal and professional fees	5,781	7,494
Bad debts written off	(18,489)	16,350
Bank charges	4,588	3,453
Depreciation of plant and machinery	8,102	10,303
	<u>144,644</u>	<u>167,119</u>

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Operating leases - plant and machinery	-	1,837
Operating leases - other assets	28,842	34,399
Audit fees	15,300	5,700
Depreciation of fixed assets	<u>8,102</u>	<u>10,303</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year ended 30 November 2024 nor for the year ended 30 November 2023.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year ended 30 November 2024 nor for the year ended 30 November 2023.

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	1,018,064	909,705
Social security costs	73,387	68,047
Pension costs	<u>18,589</u>	<u>16,832</u>
	<u>1,110,040</u>	<u>994,584</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Full time staff	35	38
Part-time coaches and apprentices	<u>5</u>	<u>7</u>
	<u>40</u>	<u>45</u>

The average number of employees expressed as head count was 48.

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

12 Staff costs (continued)

Contributions to the employee pension schemes for the year totalled £18,589 (2023 - £16,832).

The number of employees whose emoluments fell within the following bands was:

	2024 No	2023 No
£80,001 - £90,000	-	1
£90,001 - £100,000	<u>1</u>	<u>-</u>

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 £197,117 (2023 - £194,248).

13 Taxation

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

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

14 Comparatives for the statement of financial activities

The below figures show comparative information for the statement of financial activities.

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	284,226	26,812	311,038
Charitable activities	4	395,895	595,320	991,215
Other trading activities	5	131,569	-	131,569
Investment income	6	9,835	-	9,835
Total income		<u>821,525</u>	<u>622,132</u>	<u>1,443,657</u>
Expenditure on:				
Raising funds	7	(18,096)	-	(18,096)
Charitable activities	8	<u>(653,328)</u>	<u>(727,003)</u>	<u>(1,380,331)</u>
Total expenditure		<u>(671,424)</u>	<u>(727,003)</u>	<u>(1,398,427)</u>
Net income/(expenditure)		150,101	(104,871)	45,230
Transfers between funds		<u>27,281</u>	<u>(27,281)</u>	<u>-</u>
Net movement in funds		177,382	(132,152)	45,230
Reconciliation of funds				
Total funds brought forward		<u>1,291,567</u>	<u>247,993</u>	<u>1,539,560</u>
Total funds carried forward	20	<u>1,468,949</u>	<u>115,841</u>	<u>1,584,790</u>

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

15 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 December					
2023	104,811	1,442	43,808	57,269	207,330
Additions	<u>428,646</u>	<u>3,537</u>	<u>-</u>	<u>1,505</u>	<u>433,688</u>
At 30 November					
2024	<u>533,457</u>	<u>4,979</u>	<u>43,808</u>	<u>58,774</u>	<u>641,018</u>
Depreciation					
At 1 December					
2023	-	1,442	21,915	48,602	71,959
Charge for the year	<u>-</u>	<u>148</u>	<u>5,473</u>	<u>2,481</u>	<u>8,102</u>
At 30 November					
2024	<u>-</u>	<u>1,590</u>	<u>27,388</u>	<u>51,083</u>	<u>80,061</u>
Net book value					
At 30 November					
2024	<u>533,457</u>	<u>3,389</u>	<u>16,420</u>	<u>7,691</u>	<u>560,957</u>
At 30 November					
2023	<u>104,811</u>	<u>-</u>	<u>21,893</u>	<u>8,667</u>	<u>135,371</u>

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £533,457 (2023 - £104,811) in respect of leaseholds.

16 Debtors

	2024 £	2023 £
Trade debtors	43,140	99,423
Prepayments and accrued income	4,045	6,073
Other debtors	<u>117,381</u>	<u>141,419</u>
	<u>164,566</u>	<u>246,915</u>

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	20,865	13,342
Other taxation and social security	21,362	20,699
VAT	800	1,068
Other creditors	8,535	7,605
Accruals and deferred income	17,082	7,234
	<u>68,644</u>	<u>49,948</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

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

Operating lease commitments

	2024 £	2023 £
Other		
Within one year	-	23,419
Between one and five years	-	68,305
	<u>-</u>	<u>91,724</u>

During the year the charity activated the break clause on the lease of the building they previously occupied.

The charity has moved into their new premises, but the lease has not yet been finalised. Therefore no commitment has been included within these financial statements.

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £18,589 (2023 - £16,832).

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

20 Funds

	Balance at 1 December 2023 £	Incoming resources £	Resources expended £	Balance at 30 November 2024 £
Unrestricted funds				
General				
General Funds	1,468,949	976,997	(1,119,641)	1,326,305
Restricted funds				
PL Kicks and Kicks Discretionary	42,759	150,000	(150,000)	42,759
PL Primary Stars	12,620	125,000	(125,000)	12,620
PL Health	13,996	32,500	(35,500)	10,996
PL Next Generation Coaches	6,250	-	-	6,250
PL Inspire	10,537	75,000	(75,000)	10,537
PL Ringwood Hub	5,161	61,667	(62,000)	4,828
Football League	1,869	-	-	1,869
PL Girls and Women	957	40,000	(40,000)	957
Football Foundation	11,812	-	-	11,812
PL Policy	5,000	-	-	5,000
PL Community Outreach	4,880	15,000	(15,000)	4,880
PL Fans Fund	-	10,000	(10,000)	-
	<u>115,841</u>	<u>509,167</u>	<u>(512,500)</u>	<u>112,508</u>
Total funds	<u>1,584,790</u>	<u>1,486,164</u>	<u>(1,632,141)</u>	<u>1,438,813</u>

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

20 Funds (continued)

	Balance at 1 December 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 November 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	1,291,567	821,525	(671,424)	27,281	1,468,949
Restricted funds					
PL Kicks and Kicks Discretionary	49,073	150,000	(156,314)	-	42,759
PL Primary Stars	31,250	134,704	(153,334)	-	12,620
AFC Bournemouth local projects	89,625	-	(89,625)	-	-
PL Health	19,500	78,000	(83,504)	-	13,996
PL Next Generation Coaches	12,514	12,500	(18,764)	-	6,250
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>
Total funds	<u>1,539,560</u>	<u>1,443,657</u>	<u>(1,398,427)</u>	<u>-</u>	<u>1,584,790</u>

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

20 Funds (continued)

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

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.

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 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

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

PL Community Outreach

Funding from the PLCF for the community outreach project.

PL Fans Fund

Funding to support a range of fan-focused and fan-led projects, helping to foster a sense of belonging through meaningful engagement.

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2024 £
Tangible fixed assets	560,957	-	560,957
Current assets	833,992	112,508	946,500
Current liabilities	(68,644)	-	(68,644)
Total net assets	<u>1,326,305</u>	<u>112,508</u>	<u>1,438,813</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2023 £
Tangible fixed assets	135,371	-	135,371
Current assets	1,383,526	115,841	1,499,367
Current liabilities	(49,948)	-	(49,948)
Total net assets	<u>1,468,949</u>	<u>115,841</u>	<u>1,584,790</u>

22 Analysis of net funds

	At 1 December 2023 £	Financing cash flows £	At 30 November 2024 £
Cash at bank and in hand	<u>1,252,452</u>	<u>(470,518)</u>	<u>781,934</u>
Net debt	<u>1,252,452</u>	<u>(470,518)</u>	<u>781,934</u>
	At 1 December 2022 £	Financing cash flows £	At 30 November 2023 £
Cash at bank and in hand	<u>1,264,954</u>	<u>(12,502)</u>	<u>1,252,452</u>
Net debt	<u>1,264,954</u>	<u>(12,502)</u>	<u>1,252,452</u>

AFC Bournemouth Community Sports Trust

Notes to the Financial Statements for the Year Ended 30 November 2024 (continued)

23 Related party transactions

During the year the charity made the following related party transactions:

AFC Bournemouth Limited

(AFC Bournemouth Limited is considered to be a related party due to its influence over the charity.)

During the year the charitable company has made purchases from the football to the value of £98 (2023: £878). The charitable company also raised sales invoices to the value of £94,571 (2023: £63,066). At the balance sheet date the amount due from AFC Bournemouth Limited was £23,853 (2023 - £59,048).