

COMPANY REGISTRATION NUMBER: 06494609

CHARITY REGISTRATION NUMBER: 1127710

Yeovil Town Community Sports Trust Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 June 2025

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 June 2025

	Pages
Trustees' annual report (incorporating the director's report)	1 to 7
Independent examiner's report to the trustees	8 to 9
Statement of financial activities (including income and expenditure account)	10
Statement of financial position	11
Notes to the financial statements	12 to 21

Yeovil Town Community Sports Trust Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 30 June 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

Reference and administrative details

Registered charity name	Yeovil Town Community Sports Trust Limited
Charity registration number	1127710
Company registration number	06494609
Principal office and registered office	Huish Park Lufton Way Yeovil Somerset BA22 8YF

The trustees

S A Robins
M J Starnes
J Harris
D W Linney

Independent examiner	Michele Bishop FCA, CTA, FMAAT, ATT Bishop Jones 9 Sadler Street Wells Somerset BA5 2RR
-----------------------------	--------------------------------------------------------------------------------------------------------

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

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

Year ended 30 June 2025

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitute a limited company, limited by guarantee, as defined by the Companies Act 2006 relating to small companies.

Management organisation

Members of the Board of Trustees, who are directors for the purposes of company law and trustees for the purpose of charity law, who were in office at the date of this report are set out on page 1.

In accordance with company law each of the company's directors has certified that:

- so far as they are aware, there is no relevant information of which the company's accountants, required to carry out an independent examination of this report and accounts, is unaware and
- they have taken all the steps they ought to have reasonably taken as a director in order to make themselves aware of any relevant information and to establish that the company's accountants as independent examiners are aware of that information.

Trustees

Under the Articles of Association one director should retire by rotation at each Annual General Meeting. The director may then seek reappointment immediately. Details of appointments and resignations are set out on page 1.

The trustees meet regularly to manage the assets of the company and approve its activities.

Trustees are appointed in accordance with the provisions of the Articles, to include persons whom the Board considers will further the objects of the Trust and have the relevant experience, professional qualifications and connection to and knowledge of the activities of the Trust and its sponsors to carry out their duties.

Staff and volunteers

The trustees recognise the excellent contribution made by salaried staff, part time coaches and volunteers. It would not have been possible to maintain the Trust's aims and objectives without their full support.

Risk management

The trustees continue to be aware of their responsibilities regarding risk assessment and meet regularly to discuss and profile the possible risks faced.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

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

Year ended 30 June 2025

Objectives and activities

Principal activities

The principal activities of the company ('the charity's objectives') and objectives of the Trust are: "for the benefit of the public generally and in particular the inhabitants of Somerset and its surrounding area":

- To promote community participation in healthy recreation by providing facilities for the playing of association football and other sports capable of improving health:
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age infirmity or disability, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their conditions of life; and
- To advance the education of children and young people through such means as the trustees think fit in accordance with the law of charity."

Activities in pursuance of the objectives and public benefit

Our objectives are met through high quality sports coaching and programmes that combine the promotion of sport, health and education.

When planning our activities the trustees and management staff have considered the Charity Commission's guidance on public benefit and have ensured these principles are followed throughout our activities. In particular, we encourage the inhabitants of Somerset and its surrounding areas to:

- "Promote community participation in healthy recreation capable of improving health" by after schools soccer coaching, holiday soccer schools, soccer development centres, supporting ladies and local amateur football teams.
- "Advancing the education of children and young people" by addressing numeracy and literacy and learning foreign languages through sport.

We are grateful for the continuing support of the National League Trust, The Premier League Charitable Fund, and our valued stakeholders.

Introduction

Yeovil Town Community Sports Trust stands as a beacon of positive social change throughout Somerset, leveraging the power of sport to transform lives and strengthen communities. Our aim is to create accessible inclusive opportunities that develop not just sporting ability, but essential life skills, confidence and educational attainment amongst participants of all ages and abilities. Throughout the year we have expanded our activities creating strategic partnerships with local schools, community organisations and families.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

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

Year ended 30 June 2025

Achievements and performance

Promoting community participation in healthy recreation

The Trust has encouraged children between the age of three and sixteen to participate in structured, professional coaching and physical activity sessions in a fun and safe environment across Somerset and Dorset.

Programmes include after school coaching, targeted interventions within local primary schools and special workshop sessions. During the school holidays, our well established 'Soccer Schools' continued to be delivered and were attended by over 750 children aged 5-13. The end of programme surveys produced positive feedback with 86% of participants booking additional sessions. There has also been success in identifying players in the "Soccer Schools" that have progressed to the Talent ID programme and the Club Academy Programme. After School Clubs operated consistently throughout the academic year in 24 primary schools reaching over 320 pupils across years 1-6. 94% of schools rated our provision as outstanding in the annual feedback.

Our Talent ID and Advanced Talent ID Centres which forms part of the Trust's football development programme continues to grow and provides opportunities for boys and girls aged 7-15 by providing structured football coaching with the opportunity for footballers with the skills and potential to progress into Yeovil Town Football Club's Junior Premier League sides. In 2024/25 the centre achieved unprecedented success in identifying promising talent with 5 players offered places within the squads at the YTFC Academy.

Advancing education of children and young people

The Trust continued to deliver a Community Sports Package. The programme connects learning to the real world of sport to enthuse pupils when tackling challenging topics. The main aims of the programme are to: -

- 1 Enhance the knowledge, skills, and confidence of teachers to improve delivery of PE and school sport.
- 2 Facilitate children's enjoyment, participation and skills in competitive and non-competitive sports and physical activity.
- 3 Improve children's understanding of the personal skills and values needed to achieve their goals.
- 4 Support young people into further participation pathways in sport.

During the financial year, we designed and delivered 30 curriculum linked workshops across 16 partner schools reaching 820 children with engaging sessions on health, history and essential life skills.

Detailed discussions with both school and delivery staff considered the challenges faced within the school community to determine an appropriate programme of work.

During the financial year we were contracted as a PE provider and PPA cover in 7 local schools delivering high quality curriculum aligned physical education to 250 children each week. Beyond pupil impact our PE provision included substantial professional development support for teachers.

Engagement levels were assessed throughout the programmes via questionnaires and individual/group feedback, which was used to improve/ amend our delivery model accordingly.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

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

Year ended 30 June 2025

Post 16 and Education Programme

This programme combined rigorous academic study with high quality football development leading to a BTEC qualification. 46 students were enrolled on the programme with 45 successfully completing the course.

Other Community Programmes

We were engaged in a broad range of activities including support for 15 participants at The Hub in Yeovil, the annual Yeovil half marathon and fund raising programmes for Yeovil Hospital and MIND Somerset.

The provision of multi-sport & healthy lifestyle activities were delivered in the form of football festivals, tournaments, & sports days, giving staff the opportunity to engage with pupils who may not have had the opportunity to engage with us through targeted interventions/year group activity.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

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

Year ended 30 June 2025

Financial review

The figures for the year are detailed on pages 10 to 21. The total income was £295,263 an increase of 79% on the previous year. As a result a surplus of £83,738 has been attained in 2024-25. The fund balances as at 30th June 2025 were £165,131 of which £120,769 is restricted

The appointment of part time Chief Executive Officer and other staff has made a significant impact with substantial changes providing fresh drive and momentum to the Trust as a whole. Whilst the Trustees are satisfied with the Trust's financial position as at 30th June 2025 they absolutely recognise the continuing challenges faced in the ensuing years.

Reserves policy

The charitable company's unrestricted reserves are represented, in the main, by cash at bank and in hand. It is the policy of the company to maintain unrestricted reserves to an appropriate level to provide sufficient funds to cover any unforeseen event such as the loss of a source of grant income.

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;
- 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

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

Year ended 30 June 2025

The trustees' annual report was approved on 30 April 2026 and signed on behalf of the board of trustees by:

M J Starnes
Trustee

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Yeovil Town Community Sports Trust Limited

Year ended 30 June 2025

I report to the trustees on my examination of the financial statements of Yeovil Town Community Sports Trust Limited ('the charity') for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Yeovil Town Community Sports Trust Limited *(continued)*

Year ended 30 June 2025

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michele Bishop FCA, CTA, FMAAT, ATT
Independent Examiner

Bishop Jones
9 Sadler Street
Wells
Somerset
BA5 2RR

30 April 2026

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	20,000	100,000	120,000	35,170
Charitable activities	6	173,723	–	173,723	128,667
Investment income	7	1,179	361	1,540	1,266
Total income		<u>194,902</u>	<u>100,361</u>	<u>295,263</u>	<u>165,103</u>
Expenditure					
Expenditure on charitable activities	8	195,672	3,436	199,108	163,653
Other expenditure	9	12,417	–	12,417	–
Total expenditure		<u>208,089</u>	<u>3,436</u>	<u>211,525</u>	<u>163,653</u>
Net income and net movement in funds		<u>(13,187)</u>	<u>96,925</u>	<u>83,738</u>	<u>1,450</u>
Reconciliation of funds					
Total funds brought forward		57,549	23,844	81,393	79,943
Total funds carried forward		<u>44,362</u>	<u>120,769</u>	<u>165,131</u>	<u>81,393</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 12 to 21 form part of these financial statements.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Statement of Financial Position

30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	2,004	877
Current assets			
Debtors	15	15,980	11,990
Cash at bank and in hand		160,993	82,551
		<u>176,973</u>	<u>94,541</u>
Creditors: amounts falling due within one year	16	<u>13,846</u>	<u>14,025</u>
Net current assets		<u>163,127</u>	<u>80,516</u>
Total assets less current liabilities		<u>165,131</u>	<u>81,393</u>
Net assets		<u>165,131</u>	<u>81,393</u>
Funds of the charity			
Restricted funds		120,769	23,844
Unrestricted funds		<u>44,362</u>	<u>57,549</u>
Total charity funds	18	<u>165,131</u>	<u>81,393</u>

For the year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 30 April 2026, and are signed on behalf of the board by:

M J Starnes
Trustee

The notes on pages 12 to 21 form part of these financial statements.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 June 2025

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 Huish Park, Lufton Way, Yeovil, Somerset, BA22 8YF.

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.

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.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

Plant and machinery	-	20% straight line
Fixtures and fittings	-	33% straight line

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

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

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

4. Limited by guarantee

The company is limited by guarantee registered in England and Wales and registered as a charity. The company was registered pursuant to a Memorandum of Association which established its objects and powers as laid down in its Articles of Association. Under these Articles, the company is managed by the Trustees.

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	20,000	100,000	120,000
Grants			
National league	—	—	—
Police community	—	—	—
	<u>20,000</u>	<u>100,000</u>	<u>120,000</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	4,220	—	4,220
Grants			
National league	—	15,270	15,270
Police community	15,680	—	15,680
	<u>19,900</u>	<u>15,270</u>	<u>35,170</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
School coaching	38,996	38,996	17,046	17,046
Holiday courses	37,638	37,638	46,732	46,732
Development centres	82,849	82,849	38,306	38,306
Junior premier league	—	—	8,528	8,528
Other	14,240	14,240	18,055	18,055
	<u>173,723</u>	<u>173,723</u>	<u>128,667</u>	<u>128,667</u>

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Bank interest receivable	<u>1,179</u>	<u>361</u>	<u>1,540</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>598</u>	<u>668</u>	<u>1,266</u>

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	192,212	3,436	195,648
Support costs	3,460	—	3,460
	<u>195,672</u>	<u>3,436</u>	<u>199,108</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	123,970	35,793	159,763
Support costs	3,890	—	3,890
	<u>127,860</u>	<u>35,793</u>	<u>163,653</u>

9. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Provision for bad debts	<u>12,417</u>	<u>12,417</u>	<u>—</u>	<u>—</u>

10. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>1,004</u>	<u>433</u>

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,460</u>	<u>3,890</u>

12. Staff costs

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

	2025 £	2024 £
Wages and salaries	114,272	99,406
Social security costs	2,279	385
Employer contributions to pension plans	1,389	638
	<u>117,940</u>	<u>100,429</u>

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

12. Staff costs *(continued)*

The average head count of employees during the year was 6 (2024: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Provision of football coaching	4	4
Management and administration	2	2
	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

None of the Trustees received any remuneration during the year.

14. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost			
At 1 July 2024	11,535	11,788	23,323
Additions	1,003	1,128	2,131
At 30 June 2025	<u>12,538</u>	<u>12,916</u>	<u>25,454</u>
Depreciation			
At 1 July 2024	11,535	10,911	22,446
Charge for the year	200	804	1,004
At 30 June 2025	<u>11,735</u>	<u>11,715</u>	<u>23,450</u>
Carrying amount			
At 30 June 2025	<u>803</u>	<u>1,201</u>	<u>2,004</u>
At 30 June 2024	<u>—</u>	<u>877</u>	<u>877</u>

15. Debtors

	2025 £	2024 £
Trade debtors	15,843	11,823
Prepayments and accrued income	137	167
	<u>15,980</u>	<u>11,990</u>

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	823	3,539
Accruals and deferred income	9,530	9,620
Social security and other taxes	3,493	866
	<u>13,846</u>	<u>14,025</u>

17. 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 £1,389 (2024: £638).

18. Analysis of charitable funds

Unrestricted funds

	At 1 July 2024	Income	Expenditure	At 30 June 2025
	£	£	£	£
General funds	<u>57,549</u>	<u>194,902</u>	<u>(208,089)</u>	<u>44,362</u>

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	<u>36,244</u>	<u>149,165</u>	<u>(127,860)</u>	<u>57,549</u>

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 July 2024	Income	Expenditure	At 30 June 2025
	£	£	£	£
AgustaWestland - Alvington (Westland Helicopters)	20,509	361	(1,101)	19,769
Premier League Grant	—	—	—	—
National League	2,335	—	(2,335)	—
EFL Knife Crime	1,000	—	—	1,000
Operating Expenses	—	100,000	—	100,000
	<u>23,844</u>	<u>100,361</u>	<u>(3,436)</u>	<u>120,769</u>

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
AgustaWestland - Alvington (Westland Helicopters)	37,467	668	(17,626)	20,509
Premier League Grant	285	—	(285)	—
National League	4,947	15,270	(17,882)	2,335
EFL Knife Crime	1,000	—	—	1,000
Operating Expenses	—	—	—	—
	<u>43,699</u>	<u>15,938</u>	<u>(35,793)</u>	<u>23,844</u>

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	2,004	—	2,004
Current assets	52,384	124,589	176,973
Creditors less than 1 year	(10,026)	(3,820)	(13,846)
Net assets	<u>44,362</u>	<u>120,769</u>	<u>165,131</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	877	—	877
Current assets	66,877	27,664	94,541
Creditors less than 1 year	(10,205)	(3,820)	(14,025)
Net assets	<u>57,549</u>	<u>23,844</u>	<u>81,393</u>

Yeovil Town Community Sports Trust Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

20. Related parties

No trustee or person with a family or business connection with a trustee received remuneration in the period, either directly or indirectly.

During 2013 the charitable company entered into an ongoing service level agreement with Yeovil Football and Athletic Club Limited. A financial term of this agreement is that the Charity seeks to be self funding, although the Club will provide such financial support as is required to enable the Charity to meet its liabilities as they fall due.