

COMPANY REGISTRATION NUMBER: 06396310
CHARITY REGISTRATION NUMBER: 1122693

AFC Bournemouth Community Sports Trust
Company Limited by Guarantee
Financial Statements
30 November 2018



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

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

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

Year ended 30 November 2018

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 November 2018.

Reference and administrative details

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

The trustees

Louise Clark
Andrew Charles Dayus
Glenn Richard Gosden
Jeffery Anthony Mostyn

Auditor

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

AFC Bournemouth Community Sports Trust

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

Year ended 30 November 2018

Structure, governance and management

Governing document

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

Appointment of trustees

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

Risk management

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

Organisational structure

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

Objectives and activities for the public benefit

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

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

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

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

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

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Year ended 30 November 2018

Well-being, Education and Sports Inclusion.

Sports Participation

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

Mini Cherries

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

Minikickers

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

Women and Girls Football

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

Premier League Girls

The Premier League Girls programme is a girls only football initiative which provides the opportunities to play football in a fun and safe environment. The Premier League funded project has enabled the Trust to engage with an average of 200 girls during these sessions over the past two seasons.

Premier League Kicks

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

Extra-Curricular Coaching and School Clubs

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

Bournemouth University

Bournemouth University continues to support the Trust, maintaining long established links which began while the football club competed in League 1. In particular it supports the development of girls' football in Dorset as the main partner of the under-10, under-12, under-14 and under-16 AFC Bournemouth girls' teams. It also

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Year ended 30 November 2018

remains a Junior Cherries' partner and members of this popular club for younger fans are invited to attend special events at the university with an educational aspect. The University's men's and women's teams continue to benefit from professional coaching from the Trust.

Soccer Schools

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

Veteran Cherries

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

Walking Football

The Trust runs weekly Walking Football coaching sessions in partnership with Care South. Walking Football is a version of the popular sport, with a few small rule changes. One of the most important changes being that it must be played at a walking pace. These sessions are offered to both men and women aged 50+ and encourage them to keep fit and healthy without playing an especially competitive or demanding sport.

Linked Clubs Initiative

The Trust runs a successful Linked Clubs scheme with a select group of local football clubs. The Linked Club initiative sees AFC Bournemouth Community coaches work alongside the local football clubs to deliver sessions to players, and also invite coaches to receive bespoke Coach Education and Continued Professional Development sessions throughout the season. Teams also have the opportunity to attend sessions and have a tour of the facilities at the Vitality Stadium. Furthermore, the Trust runs specific training sessions for the team and also host Soccer Schools aimed at the Club's players and friends. This is a great opportunity for clubs to add to their current remit of providing football to their local community.

Birthday Parties

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

Education

Premier League Primary Stars

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

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Year ended 30 November 2018

football themed PE delivery, but the offer is extended to include: " PSHE workshops" Tours of the Vitality Stadium

" Football Festivals and Competitions

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

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

Schools Projects

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

Healthy Lifestyles

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

Respect and citizenship

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

Connect with care - Internet safety

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

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

Soccer Safety School

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

Rail Safety

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

Football Education Programme - College Offer

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

Football provision

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

Tuesday: Shape and Pattern/ position specific work

Wednesday: Gameday

Thursday: Technical practice/recovery

Friday: Futsal

On Wednesdays players are involved in matches against teams from the National Football Youth League (NFYL), representing AFC Bournemouth and playing against other Premier League and Football league clubs throughout the country.

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

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

Premier League Enterprise Challenge

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

Apprenticeships

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

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Year ended 30 November 2018

Europartner

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

Health and Well-being

Care South

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

Goals - The Cherries Fit Challenge

The Trust is looking for males aged 35+ to step forward and take part in the exciting initiative that is, Goals - The Cherries Fit Challenge! Goals has been launched in partnership with Live Well Dorset to run as a diet and exercise programme based at the Vitality Stadium. The course runs in blocks of ten weeks. The scheme aims to help participants not only lose weight and drop their body fat percentage, but also to transform their diet and exercise regime for the better. The different sessions look at a variety of different exercises, from gym work and football to aerobic exercises. Routine weigh-ins and skin fold tests will also be available to help keep the participants on target throughout the programme.

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

Female Goals

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

Social Inclusion

Disability Football

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

Turn up and play

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

Reach - Mental Health
Downs Syndrome specific
Hearing impaired
Pan disabilities
Disability kicks
Cerebral palsy specific

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Year ended 30 November 2018

Frame football
Power chair

Schools

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

Teams

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

Financial review

The net income for the year amounted to £33,393 which together with the accumulated funds brought forward leave funds of £466,465 to be carried forward.

Reserves

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

Plans For Future Periods

The focus for the Trust for 2019/2020 will be to continue to deliver its core activities and extend the range of projects, made possible by the funding received from the Premier League Charitable Fund.

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

Year ended 30 November 2018

Trustees' responsibilities statement

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

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

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

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

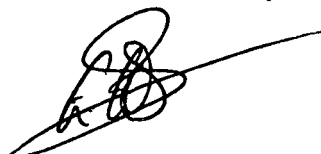
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

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

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

The trustees' annual report and the strategic report were approved on 24 August 2019 and signed on behalf of the board of trustees by:



Glenn Richard Gosden
Trustee

AFC Bournemouth Community Sports Trust

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

Year ended 30 November 2018

Opinion

We have audited the financial statements of AFC Bournemouth Community Sports Trust (the 'charity') for the year ended 30 November 2018 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 November 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Year ended 30 November 2018

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

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

Year ended 30 November 2018

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
 - Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
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Independent Auditor's Report to the Members of AFC Bournemouth Community Sports Trust *(continued)*

Year ended 30 November 2018

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

Use of our report

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

Nicolas Michael FCA (Senior Statutory Auditor)

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

24 August 2019

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2018

		Unrestricted funds	2018 Restricted funds	Total funds	2017 Total funds
	Note	£	£	£	£
Income and endowments					
Grants, awards and donations	5	139,392	569,586	708,978	677,652
Charitable activities	6	182,732	–	182,732	262,111
Other charitable activities	7	51,731	–	51,731	77,453
Investment income	8	103	–	103	14
Other income	9	7,999	–	7,999	–
Total income		<u>381,957</u>	<u>569,586</u>	<u>951,543</u>	<u>1,017,230</u>
Expenditure					
Expenditure on charitable activities	10,11	265,510	652,640	918,150	750,520
Total expenditure		<u>265,510</u>	<u>652,640</u>	<u>918,150</u>	<u>750,520</u>
Net income and net movement in funds		<u>116,447</u>	<u>(83,054)</u>	<u>33,393</u>	<u>266,710</u>
Reconciliation of funds					
Total funds brought forward		150,827	282,245	433,072	166,362
Total funds carried forward		<u>267,274</u>	<u>199,191</u>	<u>466,465</u>	<u>433,072</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 17 to 30 form part of these financial statements.

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Statement of Financial Position

30 November 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible fixed assets	17	22,024	29,367
Current assets			
Debtors	18	155,693	66,536
Cash at bank and in hand		347,663	369,391
		<u>503,356</u>	<u>435,927</u>
Creditors: amounts falling due within one year	19	58,915	32,222
Net current assets		<u>444,441</u>	<u>403,705</u>
Total assets less current liabilities		<u>466,465</u>	<u>433,072</u>
Net assets		<u>466,465</u>	<u>433,072</u>
Funds of the charity			
Restricted funds		199,191	282,245
Unrestricted funds		<u>267,274</u>	<u>150,827</u>
Total charity funds	21	<u>466,465</u>	<u>433,072</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 August 2019, and are signed on behalf of the board by:



Glenn Richard Gosden
Trustee

The notes on pages 17 to 30 form part of these financial statements.

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30 November 2018

	2018 £	2017 £
Cash flows from operating activities		
Net income	33,393	266,710
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,342	9,788
Other interest receivable and similar income	(103)	(14)
Interest payable and similar charges	2,021	1,151
Accrued expenses	8,100	—
Other operating cash flow adjustment	1	—
<i>Changes in:</i>		
Trade and other debtors	(89,157)	(27,073)
Trade and other creditors	18,593	(13,126)
Cash generated from operations	(19,810)	237,436
Interest paid	(2,021)	(1,151)
Interest received	103	14
Net cash (used in)/from operating activities	<u>(21,728)</u>	<u>236,299</u>
Cash flows from investing activities		
Proceeds from sale of tangible assets	—	300
Net cash from investing activities	<u>—</u>	<u>300</u>
Net (decrease)/increase in cash and cash equivalents	(21,728)	236,599
Cash and cash equivalents at beginning of year	369,391	132,792
Cash and cash equivalents at end of year	<u>347,663</u>	<u>369,391</u>

The notes on pages 17 to 30 form part of these financial statements.

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2018

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Fund accounting

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

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

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

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

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.

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

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

Impairment of fixed assets

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

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

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

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
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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 Trust is a Company Limited by Guarantee and has no share capital. In the event of the charity being wound up the limit in respect of the guarantee is limited to £10.

5. Grants, awards and donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Cherries Supporters	–	–	–
Other	39,787	109,000	148,787
Donations non gift aid	843	19,550	20,393
Grants			
PL Capability Status	50,000	–	50,000
PL Continuous Improvement	–	2,000	2,000
PL Kicks and Kicks Discretionary	–	90,000	90,000
PI Primary Stars	–	100,000	100,000
PL Girls	–	25,000	25,000
PL School Cups	2,600	–	2,600
PL Enterprise	–	3,000	3,000
PL/BT Disability project	–	100,120	100,120
PL/PFA Goals project	–	74,916	74,916
St Josephs - Australia Tour	37,860	–	37,860
The Mitre Group	2,833	–	2,833
Kamm Plant Hire	–	–	–
The Football Association	–	–	–
FL Community	–	–	–
Jack Betts	–	–	–
Ethan Burney Fund	–	–	–
Veteran Cherries	–	46,000	46,000
NCS Football League funding	5,039	–	5,039
Sponsorship			
Sponsorship projects on behalf of AFC Bournemouth	–	–	–
Powerchair	430	–	430
	<u>139,392</u>	<u>569,586</u>	<u>708,978</u>

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
	£	£	£
Donations			
Cherries Supporters	2,700	—	2,700
Other	4,000	—	4,000
Donations non gift aid	—	—	—
Grants			
PL Capability Status	100,000	—	100,000
PL Continuous Improvement	—	105,000	105,000
PL Kicks and Kicks Discretionary	—	85,000	85,000
PI Primary Stars	—	75,000	75,000
PL Girls	—	40,000	40,000
PL School Cups	—	2,268	2,268
PL Enterprise	—	3,000	3,000
PL/BT Disability project	—	95,000	95,000
PL/PFA Goals project	—	34,999	34,999
St Josephs - Australia Tour	19,500	—	19,500
The Mitre Group	—	3,208	3,208
Kamm Plant Hire	—	18,640	18,640
The Football Association	—	3,500	3,500
FL Community	—	3,400	3,400
Jack Betts	—	602	602
Ethan Burney Fund	—	5,000	5,000
Veteran Cherries	—	—	—
NCS Football League funding	—	—	—
Sponsorship			
Sponsorship projects on behalf of AFC Bournemouth	—	76,835	76,835
Powerchair	—	—	—
	<u>126,200</u>	<u>551,452</u>	<u>677,652</u>

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 November 2018

6. Charitable activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
The Bournemouth and Poole College	150	150	11,350	11,350
FEP - family hosting	—	—	21,200	21,200
SCL Education Football - Education program	55,955	55,955	92,302	92,302
Bournemouth University - coaching	12,456	12,456	10,192	10,192
Sarum Academy	—	—	6,339	6,339
School coaching - including lunch, after school clubs and PPA	39,539	39,539	36,015	36,015
Soccer schools - including summer schools	45,129	45,129	33,693	33,693
Residential courses	6,279	6,279	3,463	3,463
Europartner Reisen - summer schools	960	960	2,520	2,520
Other Coaching	22,264	22,264	45,037	45,037
	<u>182,732</u>	<u>182,732</u>	<u>262,111</u>	<u>262,111</u>

7. Other charitable activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Birthday parties	22,880	22,880	17,020	17,020
Kit sales	—	—	3,725	3,725
Mini Kickers	13,292	13,292	9,238	9,238
Disability Football	—	—	23,007	23,007
Women and Girls Football subscriptions	15,559	15,559	20,368	20,368
Sportivate community project	—	—	4,095	4,095
	<u>51,731</u>	<u>51,731</u>	<u>77,453</u>	<u>77,453</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Bank interest receivable	103	103	14	14

9. Other income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Salaries recharged	7,999	7,999	—	—

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Salaries and wages	2,853	537,585	540,438
Staff training	–	4,497	4,497
Coaching fees	–	20,037	20,038
DBS checks	693	111	804
Motor and travel	11,791	7,655	19,446
Coach and minibus hire	7,320	11,645	18,965
Prizes and trophies	1,829	662	2,491
Catering	7,002	326	7,328
Venue hire	66,947	15,502	82,449
Kit and equipment	–	13,506	13,506
Refunds	677	–	677
Tour costs	20,343	17,883	38,226
Affiliation and licenses	3,194	1,365	4,559
Family Hosting	8,914	–	8,914
Local projects	–	7,200	7,200
Support costs	133,947	14,666	148,612
	<u>265,510</u>	<u>652,640</u>	<u>918,150</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Salaries and wages	15,251	377,111	392,362
Staff training	4,684	–	4,684
Coaching fees	32,389	–	32,389
DBS checks	1,485	–	1,485
Motor and travel	21,117	2,437	23,554
Coach and minibus hire	17,114	1,497	18,611
Prizes and trophies	2,301	–	2,301
Catering	10,730	–	10,730
Venue hire	72,302	2,548	74,850
Kit and equipment	13,272	1,326	14,598
Refunds	181	–	181
Tour costs	14,143	8,930	23,073
Affiliation and licenses	1,520	965	2,485
Family Hosting	4,320	–	4,320
Local projects	–	–	–
Support costs	116,039	28,858	144,897
	<u>326,848</u>	<u>423,672</u>	<u>750,520</u>

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2018 £	Total fund 2017 £
Salaries and wages	540,438	—	540,438	392,362
Staff training	4,497	—	4,497	4,684
Coaching fees	20,038	—	20,038	32,389
DBS checks	804	—	804	1,485
Motor and travel	19,446	—	19,446	23,554
Coach and minibus hire	18,965	—	18,965	18,611
Prizes and trophies	2,491	—	2,491	2,301
Catering	7,328	—	7,328	10,730
Venue hire	82,449	—	82,449	74,850
Kit and equipment	13,506	—	13,506	14,598
Refunds	677	—	677	181
Tour costs	38,226	—	38,226	23,073
Affiliation and licenses	4,559	—	4,559	2,485
Family Hosting	8,914	—	8,914	4,320
Local projects	7,200	—	7,200	—
Support costs	—	123,626	123,626	120,144
Governance costs	—	24,986	24,986	24,753
	<u>769,538</u>	<u>148,612</u>	<u>918,150</u>	<u>750,520</u>

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

12. Analysis of support costs

Analysis of support costs

	Unrestricted funds £	Restricted funds £	2018 £	2017 £
Administration salaries	50,614		50,614	44,982
Staff pensions	5,289		5,289	1,989
Telephone	6,807		6,807	6,186
Bank charges	2,021		2,021	1,151
sundries	3,443		3,443	2,269
Advertising, printing and stationery	6,073	65	6,138	4,982
Internet	273		273	213
Computer and software	2,872	–	2,872	6,329
Vehicle leasing	5,477	68	5,545	5,555
Depreciation and loss on disposals	6,915	427	7,342	10,088
Insurance	6,182		6,182	2,606
Repairs and renewals	753	1,218	1,971	7,109
Classroom and office rent	18,685	–	18,685	22,629
Rates	1,939		1,939	1,888
Electricity	1,337		1,337	1,922
Cleaning	3,168		3,168	246
	<u>121,848</u>	<u>1,778</u>	<u>123,626</u>	<u>120,144</u>
Governance costs				
Audit and accountancy	12,098	2,067	14,165	8,012
Legal and consultancy fees	–	10,821	10,821	16,741
	<u>133,946</u>	<u>14,666</u>	<u>148,612</u>	<u>144,897</u>

13. Net income

Net income is stated after charging/(crediting):

	2018 £	2017 £
Depreciation of tangible fixed assets	<u>7,342</u>	<u>9,788</u>

14. Auditors remuneration

	2018 £	2017 £
Fees payable for the audit of the financial statements	<u>8,100</u>	<u>8,012</u>

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

15. Staff costs

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

	2018	2017
	£	£
Wages and salaries	552,042	437,344
Social security costs	39,017	—
Employer contributions to pension plans	5,282	1,989
	<u>596,341</u>	<u>439,333</u>

The average head count of employees during the year was 32 (2017: 35). The average number of full-time equivalent employees during the year is analysed as follows:

	2018	2017
	No.	No.
Full time staff	25	28
Part-time coaches and apprentices	7	7
	<u>32</u>	<u>35</u>

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

	2018	2017
	No.	No.
£70,000 to £79,999	<u>1</u>	<u>—</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £140,320.

16. Trustee remuneration and expenses

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

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

17. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 Dec 2017 and 30 Nov 2018	<u>1,442</u>	<u>5,600</u>	<u>51,069</u>	<u>58,111</u>
Depreciation				
At 1 Dec 2017	834	3,786	24,125	28,745
Charge for the year	152	454	6,736	7,342
At 30 Nov 2018	<u>986</u>	<u>4,240</u>	<u>30,861</u>	<u>36,087</u>
Carrying amount				
At 30 Nov 2018	<u>456</u>	<u>1,360</u>	<u>20,208</u>	<u>22,024</u>
At 30 Nov 2017	<u>608</u>	<u>1,814</u>	<u>26,944</u>	<u>29,366</u>

18. Debtors

	2018 £	2017 £
Trade debtors	150,016	51,056
Other debtors	<u>5,677</u>	<u>15,480</u>
	<u>155,693</u>	<u>66,536</u>

19. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	26,746	21,401
Accruals and deferred income	8,100	–
Social security and other taxes	10,814	10,821
Other creditors	<u>13,255</u>	<u>–</u>
	<u>58,915</u>	<u>32,222</u>

20. 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 £5,282 (2017: £1,989).

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

21. Analysis of charitable funds

Unrestricted funds

	At 1 Dec 2017	Income	Expenditure	At 30 Nov 2018
	£	£	£	£
General funds	<u>150,827</u>	<u>381,957</u>	<u>(265,510)</u>	<u>267,274</u>

	At 1 Dec 2016	Income	Expenditure	At 30 Nov 2017
	£	£	£	£
General funds	<u>11,897</u>	<u>465,778</u>	<u>(326,848)</u>	<u>150,827</u>

Restricted funds

	At 1 Dec 2017	Income	Expenditure	At 30 Nov 2018
	£	£	£	£
PL Continuous Improvement	50,000	2,000	(50,001)	1,999
PL Kicks and Kicks Discretionary	30,000	90,000	(97,500)	22,500
PL Primary Stars	33,333	100,000	(108,333)	25,000
PL Girls	18,333	25,000	(37,083)	6,250
PL Enterprise	1,500	3,000	(4,500)	–
PL/BT Disability project	33,333	100,120	(108,453)	25,000
PL/PFA Goals project	9,878	74,916	(64,712)	20,082
Ability Counts	31,017	–	(31,017)	–
Floodlights	1,709	–	(427)	1,282
AFC Bournemouth local projects	42,000	109,000	(69,255)	81,745
Disability Football	31,142	19,550	(50,692)	–
Royal British Legion Veteran Cherries	–	46,000	(30,667)	15,333
	<u>282,245</u>	<u>569,586</u>	<u>(652,640)</u>	<u>199,191</u>

	At 1 Dec 2016	Income	Expenditure	At 30 Nov 2017
	£	£	£	£
PL Continuous Improvement	53,949	105,000	(108,949)	50,000
PL Kicks and Kicks Discretionary	26,666	85,000	(81,666)	30,000
PL Primary Stars	16,667	75,000	(58,334)	33,333
PL Girls	8,333	40,000	(30,000)	18,333
PL School Cups	–	2,268	(2,268)	–
PL Enterprise	1,333	3,000	(2,833)	1,500
PL/BT Disability project	10,000	95,000	(71,667)	33,333
PL/PFA Goals project	4,222	34,999	(29,343)	9,878
Ability Counts	31,017	–	–	31,017
Floodlights	2,278	–	(569)	1,709
Mitre Group	–	3,208	(3,208)	–
AFC Bournemouth local projects	–	76,835	(34,835)	42,000
Disability Football	–	31,142	–	31,142
Royal British Legion Veteran Cherries	–	–	–	–
	<u>154,465</u>	<u>551,452</u>	<u>(423,672)</u>	<u>282,245</u>

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

21. Analysis of charitable funds *(continued)*

PL Continuous Improvement Fund

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

PL Kicks

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

PL Primary Stars

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

PL Girls

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

PL Enterprise

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

PL/BT Disability

A programme to create possibilities for disabled people through sport.

Floodlights

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

AFC Bournemouth local projects

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

Royal British Legion - Veteran Cherries

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

AFC Bournemouth Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2018

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Tangible fixed assets	22,024	–	22,024
Current assets	304,165	199,191	503,356
Creditors less than 1 year	(58,915)	–	(58,915)
Net assets	267,274	199,191	466,465

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Tangible fixed assets	29,367	–	29,367
Current assets	153,682	282,245	435,927
Creditors less than 1 year	(32,222)	–	(32,222)
Net assets	150,827	282,245	433,072

23. Related parties

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

Sponsored local projects and miscellaneous receipts	126,716
Miscellaneous purchases and recharges	8,671

At the year-end date balances of £122,844 (2017: £5,680) were due from, and amounts of £375 (2017: £1,362) were due to, the football club in respect of trading ledger balances.